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MONTANA STATE UNIVERSITY

MISSOULA

FINANCIAL REPORT

OF THE

BUSINESS MANAGER

FOR THE YEAR ENDING JUNE 30, 1945

AUGUST 31, 1945

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MONTANA STATE UNIVERSITY

BUSINESS OFFICE

J. B. SPEER, CONTROLLER
E. K. BADGLEY, UNIVERSITY AUDITOR

LETTER OF TRANSMITTAL

AUGUST 31, 1945

PRESIDENT ERNEST O. MELBY
MONTANA STATE UNIVERSITY

DEAR SIR:

THE FINANCIAL REPORT OF THE STATE UNIVERSITY FOR THE FISCAL YEAR ENDING JUNE 30, 1945 IS SUBMITTED HERewith. THIS REPORT HAS BEEN COMPILED PRIMARILY FOR THE GUIDANCE OF THE ADMINISTRATIVE OFFICES BUT IS ALSO USEFUL AS A COMPLETE AND PERMANENT RECORD OF THE FINANCIAL OPERATIONS OF THE STATE UNIVERSITY.

THE MATERIAL OF THIS REPORT HAS BEEN CLASSIFIED AND ARRANGED, AS FAR AS PRACTICABLE, IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COMMITTEE ON STANDARD REPORTS FOR INSTITUTIONS OF HIGHER EDUCATION.

THE FINANCIAL BOOKS OF THE STATE UNIVERSITY HAVE BEEN AUDITED BY THE STATE ACCOUNTANT, WHICH IS THE PROCEDURE REQUIRED BY LAW.

RESPECTFULLY SUBMITTED,

J. B. SPEER,
CONTROLLER

EXPLANATIONS AND CONDENSED SUMMARIES OF STATEMENTSCURRENT FUNDS

ALL EXPENDABLE INCOME OTHER THAN INCOME DESIGNATED FOR PLANT EXTENSION OR AGENCY ACCOUNTS IS CLASSIFIED AS CURRENT INCOME IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COMMITTEE ON STANDARD REPORTS FOR INSTITUTIONS OF HIGHER EDUCATION.

BOTH CURRENT INCOME AND CURRENT EXPENDITURES ARE SEGREGATED INTO (1) GENERAL BUDGET, AND (2) RESTRICTED FUND ACCOUNTS.

CURRENT GENERAL BUDGET INCOME AND EXPENDITURES

THE INCOME OF THE STATE UNIVERSITY WHICH MAY BE USED FOR GENERAL OPERATING AND MAINTENANCE PURPOSES IS DESIGNATED "CURRENT GENERAL BUDGET INCOME". THIS INCOME CONSISTS OF (1) LEGISLATIVE APPROPRIATION FROM THE UNIVERSITY MILLAGE FUND, (2) LEGISLATIVE APPROPRIATION FROM THE STATE GENERAL FUND (AN OFFSET TO INSTITUTIONAL INCOME MERGED IN THE STATE GENERAL FUND), (3) "INTEREST AND INCOME" FROM THE FEDERAL LAND GRANT, (4) FEDERAL CONTRACTS, (5) INCOME RESTRICTED AS TO USE BUT PROPERLY INCLUDED IN THE BUDGET FOR GENERAL OPERATION AND MAINTENANCE.

EXPENDITURES FROM THESE FUNDS ARE CALLED "CURRENT GENERAL BUDGET EXPENDITURES."

THE SUMMARIES OF DEPARTMENTAL EXPENDITURES ARE SEGREGATED INTO COSTS CHARGEABLE TO UNRESTRICTED BUDGET INCOME, AND INCOME RESTRICTED AS TO USE.

CURRENT NON-GENERAL BUDGET INCOME AND EXPENDITURES

EXPENDABLE INCOMES RESTRICTED TO SPECIAL PURPOSES ARE INCLUDED IN THIS DIVISION. THIS INCOME IS DERIVED FROM ENDOWMENTS, GIFTS, SELF-SUPPORTING ACTIVITIES, THE RESIDENCE HALLS, AND SPECIAL LEGISLATIVE APPROPRIATIONS. THE FOREST CONSERVATION AND EXPERIMENT STATION IS INCLUDED UNDER THIS CLASSIFICATION.

EXPENDITURES FROM THESE FUNDS ARE CALLED "RESTRICTED FUND EXPENDITURES."

CURRENT INCOME

THE TOTAL CURRENT INCOME FOR EDUCATIONAL AND GENERAL PURPOSES FOR THE FISCAL YEAR WAS \$644,798.27, A DECREASE OF 14.9% UNDER LAST YEAR, AND WAS DERIVED FROM THE FOLLOWING SOURCES (SCHEDULE C1, PAGE 11).

STUDENT FEES - RESIDENT STUDENTS -----	\$ 56,978.40	----- 8.8%
FEES - EXTENSION -----	7,123.91	----- 1.1%
STATE APPROPRIATIONS -----	415,746.94	----- 64.5%
FEDERAL GRANTS AND OTHER STATE AID -----	128,605.95	----- 20.0%
SUNDRY SALES AND OTHER INCOME -----	9,734.27	----- 1.5%
ENDOWMENTS (INCLUDES INCOME FROM LAND GRANT) -----	26,608.80	----- 4.1%

INCOME FROM AUXILIARY ACTIVITIES (RESIDENCE HALLS AND HEALTH SERVICE) AMOUNTED TO \$272,436.99 (SCHEDULE C1, PAGE 11).

INCOME SPECIFICALLY DESIGNATED FOR FELLOWSHIPS, SCHOLARSHIPS, PRIZES, AND SIMILAR STUDENT AID AMOUNTED TO \$2,140.70 (SCHEDULE C1, PAGE 11).

CURRENT EXPENDITURES

EXPENDITURES FOR ORDINARY OPERATION AND MAINTENANCE OF THE ENTIRE STATE UNIVERSITY AMOUNTED TO \$620,122.77, DISTRIBUTED AS FOLLOWS (SCHEDULE C2 PAGE 14).

BY DIVISIONS

ADMINISTRATION AND GENERAL -----	\$ 72,637.90	----- 11.7%
EDUCATIONAL -----	426,963.57	----- 68.9%
PHYSICAL PLANT OPERATION AND MAINTENANCE -----	120,521.30	----- 19.4%

BY OBJECT

SALARIES AND WAGES -----	\$ 496,325.31	----- 80.0%
SUPPLIES AND EXPENSE -----	73,883.28	----- 11.9%
REPAIRS AND REPLACEMENTS -----	27,007.12	----- 4.4%
CAPITAL (INCLUDING BOOKS) -----	22,907.06	----- 3.7%

(A FURTHER SUMMARY OF THESE EXPENDITURES IS ON THE FOLLOWING PAGE.)

STORES

IN ORDER TO SECURE THE ADVANTAGE OF BUYING IN QUANTITIES AND ON THE ADVICE OF THE STATE PURCHASING AGENT, CERTAIN KINDS OF SUPPLIES ARE PURCHASED, PLACED IN STORE-ROOMS AND ISSUED TO DEPARTMENTS WHEN NEEDED FOR ACTUAL USE. PURCHASES ARE CHARGED TO A REVOLVING ACCOUNT AND NOT CLASSIFIED AS AN EXPENSE UNTIL ISSUED TO DEPARTMENTS FOR ACTUAL USE. TOTAL PURCHASES FOR THE YEAR AMOUNTED TO \$11,151.29; SUPPLIES ISSUED TO DEPARTMENTS AMOUNTED TO \$12,071.94 AND THE AMOUNT OF INVENTORY AT THE CLOSE OF THE FISCAL YEAR WAS \$13,892.23 (SCHEDULE C4, PAGE 33).

NO OVERHEAD SALARIES OR WAGES ARE CHARGED TO THE STORES ACCOUNT.

CONDENSED SUMMARIES (CONT'D)CURRENT EXPENDITURES - GENERAL BUDGET FUNDS

	ORGANIZATION UNIT			
	GRAND TOTAL	ADMINI- STRATION AND GENERAL	EDUCA- TIONAL (INSTRUC- TION)	PHYSICAL PLANT
<u>FOR OPERATION</u>				
SALARIES AND WAGES (INSTRUCTIONAL, ADMINISTRATIVE AND CLERICAL STAFF AND PHYSICAL PLANT EMPLOYEES)	\$486,189.97	\$61,703.76	\$365,304.71	\$59,181.50
OFFICE SUPPLIES AND EXPENSE (POSTAGE, STATIONERY, RECORD BOOKS & BLANKS, SUNDRY SUPPLIES, TELEPHONE AND TELE- GRAPH, EXPRESS AND DRAYAGE)	9,890.57	3,868.32	5,898.15	124.10
TRAVEL (ALL TRAVEL EXPENSE OF PERSONS TRAVELLING ON UNIVERSITY BUSINESS)	5,457.04	1,686.40	3,746.95	23.69
PUBLICATIONS (BULLETINS, CATALOGS, CIRCULARS)	3,809.35	3,317.02	492.33	-- --
CHEMICALS AND LABORATORY SUPPLIES (INCLUDES PERIODICALS)	10,881.84	-- --	10,881.84	-- --
GENERAL SUPPLIES AND EXPENSE (MISCELLANEOUS ITEMS NOT INCLUDED ABOVE: HEAT, LIGHT, WATER, PHYSICAL PLANT SUPPLIES AND EXPENSE)	38,721.55	2,057.05	3,685.98	32,978.52
TOTAL SUPPLIES AND EXPENSE	(68,760.35)	(10,928.79)	(24,705.25)	(33,126.31)
TOTAL OPERATION	(554,950.32)	(72,632.55)	(390,009.96)	(92,307.81)
<u>FOR CAPITAL</u>				
LAND AND LAND IMPROVEMENTS	335.91	-- --	-- --	335.91
BUILDINGS AND ATTACHED FIXTURES	-- --	-- --	-- --	-- --
MACHINERY AND APPLIANCES	1,805.33	-- --	1,290.12	515.21
HAND TOOLS AND PETTY EQUIPMENT	117.35	-- --	95.90	21.45
FURNITURE AND FIXTURES	7,374.44	3.75	5,778.09	1,592.60
BOOKS	9,396.66	-- --	9,396.66	-- --
SCIENTIFIC APPARATUS	1,613.22	-- --	1,613.22	-- --
MUSEUM	54.64	-- --	54.64	-- --
TOTAL	(20,697.55)	(3.75)	(18,228.63)	(2,465.17)
<u>FOR REPAIRS AND REPLACEMENTS</u>				
LAND AND LAND IMPROVEMENTS	324.69	-- --	-- --	324.69
BUILDINGS AND ATTACHED FIXTURES	23,469.06	-- --	-- --	23,469.06
MACHINERY AND APPLIANCES	804.16	-- --	551.35	252.81
HAND TOOLS AND PETTY EQUIPMENT	325.48	1.60	109.48	214.40
FURNITURE AND FIXTURES	1,567.62	-- --	80.26	1,487.36
BOOKS	67.28	-- --	67.28	-- --
SCIENTIFIC APPARATUS	350.62	-- --	350.62	-- --
TOTAL	(26,908.91)	(1.60)	(1,158.99)	(25,748.32)
GRAND TOTAL	\$602,556.78	\$72,637.90	\$409,397.58	\$120,521.30

CONDENSED SUMMARIES (CONT'D)

INVENTORIES

A SPECIAL REPORT OF INVENTORIES IS MADE ANNUALLY TO THE STATE PURCHASING AGENT IN COMPLIANCE WITH THE LAW.

STUDENT LOAN FUNDS

THE ADMINISTRATION OF THESE FUNDS FOR THE PURPOSES FOR WHICH THEY WERE PROVIDED CAN ORDINARILY BE HANDLED MUCH MORE EFFECTIVELY BY THE BUSINESS ORGANIZATION OF THE UNIVERSITY WHERE THERE ARE EASILY AVAILABLE RECORDS OF SCHOLARSHIP, INFORMATION AS TO THE REAL NEEDS OF STUDENTS, AND FACILITIES FOR MAKING COLLECTIONS. THE BUSINESS MANAGER ACTS AS CHAIRMAN OF THE STUDENT LOAN COMMITTEE AS WELL AS CUSTODIAN OF SEVERAL STUDENT LOAN FUNDS. A FINANCIAL REPORT OF STUDENT LOAN FUNDS MAY BE FOUND ON PAGE 34, EXHIBIT D.

THE TOTAL OF THESE FUNDS ADMINISTERED BY THE STATE UNIVERSITY BUSINESS MANAGER IS \$13,053.08. ADDITIONAL FUNDS WERE SECURED FROM GIFTS, \$111.59, AND FROM INTEREST EARNINGS ON LOANS TO STUDENTS \$188.74, AND FROM INTEREST EARNED ON INVESTED FUNDS \$825.55. THERE WERE NO FUNDS WITHDRAWN, HOWEVER, LOANS CONSIDERED UNCOLLECTABLE WERE CANCELLED IN THE AMOUNT OF \$230.10 AND \$1,480.00 WAS INVESTED IN WAR BONDS. THERE IS NO RECORD ON THE STATE UNIVERSITY BOOKS FOR LOAN FUNDS ADMINISTERED BY THE OFFICE OF THE EXECUTIVE SECRETARY AT THE STATE CAPITOL.

ENDOWMENT FUNDS

PERMANENT ENDOWMENTS FROM PRIVATE GIFTS, EXCLUDING CERTAIN STUDENT LOAN FUNDS, RECORDED ON THE STATE UNIVERSITY BOOKS NOW TOTAL \$156,807.52 (EXHIBIT E, PAGE 35). THIS TOTAL IS INVESTED AND DISTRIBUTED AS FOLLOWS:

	INVESTED MONT. TRUST & LEGACY	OTHER	TOTAL
W. W. DIXON LAW SCHOOL ENDOWMENT FOR BOOKS AND PROFESSOR	\$21,691.12	\$63,558.88	\$85,250.00
J. H. T. RYMAN LIBRARY ENDOWMENT FOR ECONOMICS BOOKS	6,205.98	1,294.02	7,500.00
J. H. T. RYMAN ECONOMICS ENDOWMENT FOR A FELLOWSHIP	11,395.44	1,848.60	13,244.04
J. H. T. RYMAN STUDENT LOAN FUND	37,662.98	-- --	37,662.98
VARIOUS SCHOLARSHIPS AND PRIZE ENDOWMENTS	13,150.50	-- --	13,150.50
TOTALS	\$90,106.02	\$66,701.50	\$156,807.52

THE PRESENT ARRANGEMENT OF THE BOOKS DOES NOT INCLUDE FEDERAL LAND GRANT AS AN ENDOWMENT ACCOUNT. THE STATE ACCOUNTANT REPORTS THIS FUND AS OF JUNE 30, 1945, TO CONSIST OF THE FOLLOWING:

INVESTED IN THE MONTANA TRUST AND LEGACY FUND	\$409,296.43
SECURITIES	
BONDS OF CITIES, COUNTIES, AND SCHOOL DISTRICTS OF MONTANA SECURED BY PROPERTY TAX	100,180.69
CONTRACTS RECEIVABLE	7,989.14
LAND, 20,360.78 ACRES @ \$10.00	203,607.80
	<u>\$721,074.06</u>

THE LAND VALUATION AS LISTED IS BASED ON THE ORIGINAL AGREEMENT WITH THE FEDERAL GOVERNMENT BUT MAY BE REVALUED IF AND WHEN IT IS APPRAISED BY THE STATE OF MONTANA. THE INCOME FROM THIS FUND IS CLASSIFIED AS A GENERAL BUDGET UNRESTRICTED FUND AND IS APPROPRIATED FOR GENERAL OPERATION AND MAINTENANCE.

STUDENT AND AUXILIARY ORGANIZATIONS

EXHIBIT I, PAGES 40 AND 41, SHOWS A SUMMARY OF THE CASH TRANSACTIONS OF STUDENT AND AUXILIARY ORGANIZATIONS. A SEPARATE DETAILED REPORT OF THESE FUNDS IS MADE BY THE AUDITOR OF STUDENT ORGANIZATIONS. THE BUSINESS OFFICE SERVES AS A DEPOSITORY, ALTHOUGH ACTUAL COLLECTIONS ARE MADE AT THE STUDENTS' UNION BUILDING, EXCEPT FOR THE REQUIRED ACTIVITY FEE AND A FEW INCIDENTAL CHARGES. THE NET COLLECTIONS FROM THE STUDENT ACTIVITY FEE OF \$5.50 PER QUARTER AMOUNTED TO \$11,473.90.

HEALTH SERVICE

EXPENDITURES FROM THE SPECIAL HEALTH SERVICE FEE ARE NOT INCLUDED AS A PART OF THE EDUCATIONAL SYSTEM COSTS, BUT ARE SET UP IN AN AUXILIARY REPORT (SCHEDULE C3, PAGE 32).

CONDENSED SUMMARIES (CONT'D)

FEDERAL CONTRACTSGENERAL

FUNDS RECEIVED FROM THESE CONTRACTS HAVE BEEN DEPOSITED IN SPECIAL ACCOUNTS WITH THE STATE TREASURER. PAYMENTS BY THE GOVERNMENT FOR SERVICES RENDERED BY THE RESIDENCE HALLS, HEALTH SERVICE, AND STUDENT UNION HAVE BEEN TRANSFERRED BACK TO THE STATE UNIVERSITY TO THE RESPECTIVE ACCOUNTS OF THESE DIVISIONS.

"DIRECT" EXPENSES HAVE ORDINARILY BEEN PAID FROM THE ABOVE FUNDS. "INDIRECT" COSTS ARE DIVIDED INTO TWO GENERAL CLASSIFICATIONS: FIRST, ADMINISTRATIVE COSTS, OPERATING THE PHYSICAL PLANT, ETC., AND SECOND, REPAIRS TO BUILDINGS AND DEPRECIATION OF PLANT AND EQUIPMENT. FUNDS RECEIVED FOR THE FIRST CLASSIFICATION WERE TRANSFERRED AS A CREDIT TO THE STATE APPROPRIATION FROM WHICH SOURCE THESE COSTS WERE ORIGINALLY PAID. THOSE RECEIVED FOR THE SECOND CLASSIFICATION HAVE BEEN RETAINED IN SPECIAL FUNDS FOR THE PRIMARY PURPOSE OF REHABILITATING BUILDINGS AND EQUIPMENT. BECAUSE OF THE INABILITY TO SEGREGATE MANY INDIRECT COSTS, EXPENDITURES FOR GENERAL OPERATIONS HAVE BEEN TREATED AS AN UNRESTRICTED RESOURCE AND INCLUDED AS "GENERAL BUDGET EXPENDITURES".

THE ARMY AIR FORCE COLLEGE TRAINING DETACHMENT No. 317 (INCLUDING TELEPHONE CONTRACT WITH THE SIGNAL CORPS)

THIS CONTRACT WITH THE WAR DEPARTMENT WAS ESTABLISHED AS OF MARCH 1, 1943 AND WAS TERMINATED AS OF JUNE 30, 1944. HOWEVER, FINAL SETTLEMENT EXTENDED INTO THIS FISCAL YEAR. A GRAND TOTAL OF \$945,608.24 HAS BEEN RECEIVED FROM THIS CONTRACT, OF WHICH \$551,463.60 HAS BEEN TRANSFERRED TO LOCAL SPECIAL FUNDS AND \$356,848.61 EXPENDED FOR GENERAL BUDGET PURPOSES INCLUDING DIRECT COSTS OF ARMY AIR FORCE INSTRUCTION. THE BALANCE IN THE FUND AVAILABLE FOR FUTURE GENERAL BUDGET EXPENDITURES IS \$37,296.03. A REPORT OF RECEIPTS AND DISBURSEMENTS MAY BE FOUND ON PAGE 43.

THE ARMY SPECIALIZED TRAINING RESERVE PROGRAM

THIS CONTRACT WITH THE WAR DEPARTMENT WAS ESTABLISHED AS OF JULY 1, 1944 AND TERMINATED AS OF JANUARY 7, 1945. FINAL SETTLEMENT WAS MADE IN APRIL 1945. TOTAL RECEIPTS FROM THIS CONTRACT AMOUNTED TO \$94,954.70 OF WHICH \$54,089.77 WAS TRANSFERRED TO LOCAL SPECIAL FUNDS AND \$36,205.13 EXPENDED FOR GENERAL BUDGET PURPOSES INCLUDING DIRECT COSTS OF A.S.T.R.P. INSTRUCTION. THE BALANCE IN THE FUND AVAILABLE FOR FUTURE GENERAL BUDGET EXPENDITURES IS \$4,911.01. A REPORT OF RECEIPTS AND DISBURSEMENTS MAY BE FOUND ON PAGE 44.

MONTANA FOREST AND CONSERVATION EXPERIMENT STATION

THERE ARE THREE DISTINCT ENTERPRISES: (1) THE TREE NURSERY, (2) THE EXPERIMENTAL GRASS PLOT, AND (3) THE LUBRECHT FOREST EXPERIMENT STATION. PRIOR TO 1942 THE PROJECT HAS BEEN SELF-SUSTAINING ASIDE FROM THE SUBSIDY PROVIDED BY THE FEDERAL GOVERNMENT THROUGH THE CLARK-McNARY AND NORRIS DOXEY ACTS FOR THE TREE NURSERY AND GENERAL SUPERVISION BY THE UNIVERSITY. THE EXPERIMENTAL GRASS PLOT IS A JOINT ENTERPRISE WITH THE U. S. FOREST SERVICE, AND SOME OF ITS EXPENSES ARE PAID FROM INCOME OF THE LUBRECHT FOREST. THE LUBRECHT FOREST EXPERIMENT STATION IS OPERATED WITH FUNDS DERIVED FROM LEASES, GRAZING FEES, AND CHRISTMAS TREE SALES. (SEE SCHEDULE C2 E PAGE 28). FUNDS ARE IN A SPECIAL ACCOUNT KEPT BY THE STATE TREASURER.

STUDENT UNION BUILDING AND AUDITORIUM

STATEMENTS ARE INCLUDED AS FOLLOWS:

CASH RECEIPTS & DISBURSEMENTS, INTEREST & SINKING FUND - SCHEDULE G 1, PAGE 37
 CASH RECEIPTS & DISBURSEMENTS, OPERATING FUND - EXHIBIT H 1, PAGE 39
 CONSOLIDATED STATEMENT OF CURRENT SURPLUSES - EXHIBIT H 2, PAGE 40
 CONSOLIDATED STATEMENT OF INCOME AND EXPENSE - EXHIBIT H 3, PAGE 40

THE ORIGINAL BONDED INDEBTEDNESS WAS \$240,000.00 OF WHICH \$68,000.00 HAS BEEN REDEEMED.

PLANT FUNDS. BUILDING FEE FUND

A STUDENT BUILDING FEE OF \$.50 PER QUARTER HAS BEEN COLLECTED, BEGINNING IN THE FALL QUARTER, 1935, UNDER AN AUTHORIZATION OF THE STATE BOARD OF EDUCATION. THE INCOME IS SET ASIDE IN A FUND IN THE CUSTODY OF THE STATE TREASURER FOR FINANCING ADDITIONS TO THE PHYSICAL PLANT. THE INCOME DURING 1944-45 WAS \$10,707.50; DISBURSEMENTS WERE \$14,367.47, REPRESENTING TRANSFERS TO THE SERIES 1 BOND INTEREST AND SINKING FUND. THE FUND HAS NO CARRY-OVER BALANCE. (SEE PAGE 37).

BONDS PAYABLE

ALL BOND RETIREMENT OBLIGATIONS WERE MET DURING THE YEAR. TOTAL OUTSTANDING BONDS NOW AMOUNT TO \$555,000.00. A RECORD OF BONDS PAYABLE MAY BE FOUND ON PAGE 36.

CONDENSED SUMMARIES (CONT'D.)

RESEARCH GRANTS

THESE GRANTS ARE GENERALLY MADE FOR SOME MEMBER OF THE STAFF, BUT THE DONOR USUALLY REQUESTS THAT FINANCIAL ACCOUNTING FOR THE PROJECT BE DONE BY THE UNIVERSITY. THE FUNDS ARE TREATED AS AN AGENCY ACCOUNT. DURING THE YEAR GRANT TRANSACTIONS INCLUDED:

- (1) RECEIVED FROM THE NATIONAL RESEARCH COUNCIL FOR THE PURPOSE OF A STUDY OF THE PROCESS OF OVUM IMPLANTATION IN THE WEASEL, UNDER THE DIRECTION OF DR. PHILIP L. WRIGHT ----- \$150.00
EXPENDITURES OF \$140.18 WERE MADE FOR THE WORK AND \$9.82 WAS REFUNDED TO THE COUNCIL.
- (2) RECEIVED FROM THE FEDERAL GOVERNMENT, OFFICE OF THE COORDINATOR OF INTER-AMERICAN AFFAIRS:
ADDITION FOR EXPENSE OF THE 1944 SUMMER SESSION ----- \$157.60
FOR THE 1945 SUMMER SESSION ----- 800.00
THE AGREEMENT PROVIDED THAT:
"THE UNIVERSITY WILL CONDUCT AN INTER-AMERICAN WORKSHOP TO PROVIDE TRAINING IN INTER-AMERICAN TOPICS INCLUDING THE TEACHING OF SPANISH, FOR ELEMENTARY AND SECONDARY SCHOOL TEACHERS AND ADMINISTRATORS"
DISBURSEMENTS DURING THE YEAR WERE \$757.60 FOR THE 1944 SUMMER SESSION WHICH INCLUDED \$600.00 CARRIED OVER FROM LAST YEAR AND THE \$157.60 RECEIVED THIS YEAR. THE \$800.00 WILL BE DISBURSED DURING THE NEXT FISCAL YEAR.
- (3) A GRANT RECEIVED LAST YEAR FROM THE ROCKEFELLER FOUNDATION IN THE AMOUNT OF \$500.00 FOR A STUDY OF THE FAR NORTH INSTITUTIONS IN THE GREAT PLAINS AREA WAS USED TO PAY TRAVEL EXPENSES FOR A TRIP INTO CANADA AS FOLLOWS:
H. G. MERRIAM OF THE STATE UNIVERSITY FACULTY ----- \$200.95
MERRILL G. BURLINGAME OF THE STATE COLLEGE FACULTY --- 199.25

TOTAL \$400.20

THE BALANCE OF \$99.80 WAS REFUNDED TO THE FOUNDATION.

- (4) THE ROCKEFELLER FOUNDATION ALSO MADE A GRANT TO THE UNIVERSITY (ALL UNITS) OF \$25,500.00 TO BE SPENT OVER A THREE YEAR PERIOD FOR A STUDY OF MONTANA LIFE AND TRADITIONS. THIS GRANT IS BEING ADMINISTERED THROUGH THE OFFICE OF THE EXECUTIVE SECRETARY AT THE STATE CAPITOL AND IS NOT RECORDED IN THE UNIVERSITY RECORDS. HOWEVER, HEADQUARTERS FOR THE WORK IS AT THE STATE UNIVERSITY.

CAPITAL ADDITIONS 1944-45

LAND -----	---
LAND IMPROVEMENTS -----	335.91
BUILDINGS -----	---
EQUIPMENT (INCLUDES BOOKS)-----	<u>20,361.64</u>
TOTAL	\$ 20,697.55
BOOK VALUATION, JULY 1 1944 -----	<u>3,886,336.87</u>
BOOK VALUATION AS OF JUNE 30, 1945 -----	<u><u>3,907,034.42</u></u>

BALANCE SHEET
JUNE 30, 1945
FOR ANALYSIS OF CASH BALANCES SEE EXHIBIT B, PAGE 9

ASSETS

I CURRENT FUNDS

A-EDUCATIONAL AND GENERAL

I UNRESTRICTED FUNDS

CASH STATE TREASURER \$51,342.49
PETTY CASH REVOLVING FUND
ACCOUNTS RECEIVABLE 4,435.92
INVENTORIES-STORES SUPPLIES 13,892.23

II RESTRICTED FUNDS

CASH-STATE TREASURER 5,936.98
CASH-STATE UNIV.BUS.MGR. 1,314.66

\$76,922.28

B-NON-EDUCATIONAL

RESTRICTED FUNDS

CASH-STATE TREASURER 2,616.22
CASH-STATE UNIVERSITY
BUSINESS MANAGER 71,104.69

73,720.91
(150,643.19)

II STUDENT LOAN FUNDS (EXHIBIT D, PAGE 35)

CASH BALANCE 8,441.27
NOTES RECEIVABLE, STUDENT 1,586.25
INVESTED IN MONT. TRUST & LEGACY 1,545.56
INVESTED IN WAR BONDS 1,480.00

13,053.08

III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS
(SCHEDULE E, PAGE 36)

STATE TREASURER'S OFFICE
SECURITIES (DOES NOT INCLUDE FEDERAL
LAND GRANT)

156,807.52

IV AGENCY FUNDS

CASH BALANCE STATE UNIVERSITY 34,556.26
SECURITIES AND SAVINGS ACCOUNT
STATE UNIVERSITY 44,068.52

78,624.78

V PLANT FUNDS

CASH, STATE UNIVERSITY 35.00
CASH, STATE TREASURER
INTEREST AND RETIREMENT FUNDS 33,061.84
PLANT & PROPERTY-BOOK INVENTORY OF:
GENERAL ADMINISTRATION 8,226.02
EDUCATIONAL SYSTEM 599,247.97
PHYSICAL PLANT 3,232,901.45
RESIDENCE HALLS 74,361.33
TOTAL PLANT & PROPERTY (3,914,736.77)

3,947,833.61

34,346,962.18

LIABILITIES, RESERVES AND SURPLUS

I CURRENT FUNDS

A-EDUCATIONAL AND GENERAL

CURRENT BALANCE AVAILABLE FOR

1944-45 EXPENDITURES \$51,342.49
RESERVE FOR CONTINGENT REVOLVING FUND 2,000.00
RESERVE FOR AMOUNT DUE ON ACCOUNTS
RECEIVABLE OWED TO RESTRICTED FUNDS 2,435.92
RESERVE FOR STORES BALANCE 13,892.23
RESERVE FOR EXPENDABLE REVENUE
DERIVED FROM ENDOWMENTS 3,071.18
RESERVE FOR OTHER RESTRICTED FUNDS 4,180.46

\$76,922.28

B-NON-EDUCATIONAL

RESTRICTED FUNDS

CURRENT RESTRICTED FUND BALANCES

AVAILABLE FOR 1944-45 EXPENDITURES 284.40
FOR NON-EDUCATIONAL PURPOSES AUXILIARY
ENTERPRISE BALANCES
RESIDENCE HALLS 68,144.20
HEALTH SERVICE 2,960.49
STUDENT AID BALANCES
(SCHOLARSHIPS & PRIZES) 2,331.82

73,720.91
(150,643.19)

II STUDENT LOAN FUNDS
LOANABLE PRINCIPAL

13,053.08

III ENDOWMENTS AND OTHER NON-EXPENDABLE FUNDS
FUND BALANCES

156,807.52

IV AGENCY FUNDS

DEPOSITS 4,001.03
STUDENT UNION BLDG. OPERATIONS 3,082.86
STUDENT & AUXILIARY ORGANIZATION FUNDS 69,209.22
SOCIAL FRATERNITIES 1,531.67
RESEARCH FUNDS 800.00

78,624.78

V PLANT FUNDS

RESERVE FOR BOND INTEREST AND
RETIREMENT AND NEW CONSTRUCTION 33,096.84
BONDS PAYABLE (EXHIBIT F, PAGE 36) 555,000.00
SURPLUS INVESTED IN PLANT
AND PROPERTY

3,359,736.77 3,947,833.61

34,346,962.18

CONSOLIDATED FUND STATEMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
(INCLUDES ONLY CASH ACCOUNTS)

	BALANCE JULY 1 1944	RECEIPTS OF APPROPRIATIONS	DISBURSEMENTS	BALANCE JUNE 30 1945
<u>CURRENT FUNDS</u>				
EDUCATIONAL AND GENERAL				
UNRESTRICTED FUNDS				
ENDOWMENTS-EXPENDABLE INCOME				
INTEREST AND INCOME FUND	3,247.59	21,683.49	15,795.63	9,135.45
PUBLIC APPROPRIATIONS				
MILL FUND				
STATE-FOR SALARIES & EXPENSE	1,147.86	374,922.68	376,070.54	-- --
STATE-FOR SPECIAL REPAIR AND REPLACEMENT	10,239.53	-- --	10,239.53	-- --
STATE-FOR FOREST CONSERVATION AND EXPERIMENT STATION	15.23	5,000.00	5,015.23	-- --
STATE-FOR DEFICIENCY	-- --	32.24	32.24	-- --
GENERAL FUND				
STATE-FOR SALARY AND EXPENSE*	9,112.10	97,375.00	106,464.57	22.53
FEDERAL-FOR CIVIL AERONAUTICS ADM.	204.42	-- --	204.42	-- --
FEDERAL-FOR ARMY AIR FORCE, C.T.D.	7,322.30	82,590.91	52,617.18	37,296.03
FEDERAL-FOR ARMY SPECIALIZED TRAINING PROGRAM	235.77	40,880.37	36,205.13	4,911.01
TOTAL PUBLIC APPROPRIATIONS	(28,277.21)	(600,801.20)	(586,848.84)	(42,229.57)
RESTRICTED FUNDS				
ENDOWMENTS-EXPENDABLE INCOME				
W. W. DIXON LAW ENDOWMENT	1,037.66	4,646.34	3,970.23	1,713.77
J.H.T. RYMAN ECONOMICS LIBRARY	1,115.10	278.97	36.66	1,357.41
TOTAL ENDOWMENTS	(2,152.76)	(4,925.31)	(4,006.89)	(3,071.18)
FOREST CONS. AND EXP. STATION	4,790.10	11,941.12	12,550.76	4,180.46
TOTAL RESTRICTED FUNDS	(6,942.86)	(16,866.43)	(16,557.65)	(7,251.64)
TOTAL EDUCATIONAL AND GENERAL	(38,467.66)	(639,351.12)	(619,202.12)	(58,616.66)
NON-EDUCATIONAL				
STUDENT AID				
TRAVEL REFUNDS	-- --	410.44	410.44	-- --
FELLOWSHIPS, SCHOLARSHIPS & PRIZES	847.45	2,480.26	995.89	2,331.82
CERTIFIED PUBLIC ACCOUNTANCY	30.94	517.00	263.54	284.40
AUXILIARY ENTERPRISES				
RESIDENCE HALLS-OPERATING, RESERVE AND REVOLVING FUNDS	19,375.14 (00)	264,405.62	176,886.28	68,144.20
HEALTH SERVICE	4,163.89	8,031.37	9,234.77	2,960.49
TOTAL AUXILIARY ENTERPRISES	(15,211.25) (00)	(272,436.99)	(186,121.05)	(71,104.69)
TOTAL CURRENT FUNDS	(24,134.80)	(915,195.81)	(806,993.04)*	(132,337.57)
<u>STUDENT LOAN FUND</u>				
CASH ACCOUNT	8,556.75	1,414.52	1,530.00	8,441.27
<u>AGENCY FUNDS</u>				
STUDENT & OTHER AUXILIARY ORGANIZATIONS	12,642.06	53,766.81	41,268.17	25,140.70
SOCIAL FRATERNITIES	2,653.77	28,391.62	29,513.72	1,531.67
DEPOSITS				
STUDENTS' GENERAL	72.70	8,690.38	7,512.76	1,250.32
RESIDENCE HALLS	133.45	4,761.55	3,619.80	1,275.20
MISCELLANEOUS	1,269.03	941.93	735.45	1,475.51
STUDENT UNION BUILDING				
OPERATING AND MAINTENANCE	10,501.30	12,070.92	19,489.36	3,082.86
RESEARCH GRANTS	669.80	1,107.60	1,007.40	800.00
TOTAL AGENCY FUNDS	(27,972.11)	(109,730.81)	(103,146.66)	(34,556.26)
<u>PLANT FUNDS</u>				
BUILDING FEE FUND-STATE TREASURER	3,512.47	10,855.00	14,367.47	-- --
TRANSFERRED AS OF JULY	(182.50)	35.00	-- --	35.00
INTEREST AND SINKING FUNDS				
STUDENT UNION	216.00	15,711.54	14,160.00	1,767.54
NEW RESIDENCE HALL	832.50	15,682.50	15,750.00	765.00
SERIES I BONDS	31,218.08	14,367.47	15,056.25	30,529.30
TOTAL INTEREST & SINKING FUNDS	(32,266.58)	(45,761.51)	(44,966.25)	(33,061.84)
GRAND TOTAL	96,442.71	1,082,992.65	971,003.42	208,431.94
INSTITUTIONAL COLLECTION MEMO (TRANSFER TO STATE GENERAL FUND AS A PARTIAL OFFSET AGAINST AN APPROPRIATION FROM THIS FUND)-SEE PUBLIC APPR., STATE GENERAL FUND	7,370.44	68,150.36	61,582.98	13,937.82

*FOR RECONCILIATION WITH CURRENT EXPENDITURES, (PAGES 10 AND 14) ADD 920.65 FOR COST OF STORES SUPPLIES ISSUED TO DEPARTMENTS IN EXCESS OF PURCHASES.

BALANCE JULY 1, 1944

CURRENT BALANCE AVAILABLE FOR 1944-45 EXPENDITURES

UNRESTRICTED RESOURCES

EDUCATIONAL AND GENERAL

STATE APPROPRIATIONS:

MILL FUND

SALARIES AND EXPENSE \$1,147.86

SPEC. FOR REPAIRS & REPLACEMENT 10,239.53

GENERAL FUND

SALARIES & EXPENSE 9,112.10

INTEREST AND INCOME 3,247.59

CONTINGENT REVOLVING FUND 2,000.00

INVENTORIES, CONSUMABLE SUPPLIES NOT

CHARGED TO DEPARTMENTS 16,033.11 \$ 41,780.19

RESTRICTED RESOURCES

EDUCATIONAL AND GENERAL

STATE APPROPRIATION-MILL FUND FOR

FOREST CONSERVATION & EXPERIMENT STATION 15.23

FOREST CONSERVATION & EXPERIMENT STATION 4,790.10

CIVIL AERONAUTICS ADMINISTRATION 204.42

ENDOWMENTS 2,152.76

CERTIFIED PUBLIC ACCOUNTANCY 30.94

ARMY AIR FORCE 7,322.30

ARMY SPECIALIZED TRAINING PROGRAM 235.77 14,751.52

NON-EDUCATIONAL

AUXILIARY ENTERPRISES 15,211.25 (00)

STUDENT AID, ENDOWED 847.45 14,363.80 (00) \$ 42,167.91ADD: CURRENT INCOME (SCHEDULE C 1, PAGE 11)

UNRESTRICTED

EDUCATIONAL AND GENERAL

PUBLIC APPROPRIATIONS (STATE) 415,746.94

PUBLIC APPROPRIATIONS (FEDERAL) 126,899.28

ENDOWMENT, INTEREST AND INCOME 21,683.49

INSTITUTIONAL INCOME (TRANSFERRED TO

STATE GENERAL FUND)

STATE AND FEDERAL AID 1,706.67

STUDENT FEES 56,978.40

EXTENSION 7,123.91

SALES AND SUNDRY 1,221.15

TOTAL INSTITUTIONAL INCOME (67,030.13) 631,359.84

RESTRICTED

EDUCATIONAL AND GENERAL

SALES AND SUNDRY 8,513.12

ENDOWED 4,925.31

OTHER - CERTIFIED PUBLIC ACCOUNTANCY 517.00

TOTAL RESTRICTED INCOME (13,955.43)

NON-EDUCATIONAL

AUXILIARY ENTERPRISES 272,436.99

STUDENT AID

PUBLIC APPROPRIATION (STATE) 410.44

ENDOWED, SCHOLARSHIPS AND PRIZES 1,730.26

TOTAL STUDENT AID (2,140.70) 288,533.12 919,892.96

DEDUCT:

APPROPRIATION REVERTING TO STATE GENERAL FUND 22.53

INCREASE IN CLOSING BALANCE OF INCOME

TRANSFERABLE TO STATE TREASURER 6,567.38

LESS STORES SALES -1,120.23 5,469.68956,591.19DEDUCT: CURRENT EXPENDITURES (SCHEDULE C 2, PAGE 14)

792,231.19

COST OF STORES PURCHASES AND RE-SOLD 1,220.23

TRANSFERS TO OTHER FUNDS

NON-EDUCATIONAL

AUXILIARY ENTERPRISE-FROM RESIDENCE HALLS

TO INTEREST AND SINKING FUND 15,682.50

LESS REDEMPTION OF SCHOL. FUND INVESTMENT 750.00 14,932.50 808,383.92BALANCE JUNE 30, 1945

CURRENT BALANCE AVAILABLE FOR 1944-45 EXPENDITURES

UNRESTRICTED RESOURCES

INTEREST AND INCOME FUND 9,135.45

CONTINGENT REVOLVING FUND 2,000.00

INVENTORIES, CONSUMABLE SUPPLIES NOT

CHARGED TO DEPARTMENTS 13,892.23 25,027.68

RESTRICTED RESOURCES

EDUCATIONAL AND GENERAL

FOREST CONSERVATION & EXPERIMENT STATION, FUND 4,180.46

ENDOWMENTS, FUND 3,071.18

CERTIFIED PUBLIC ACCOUNTANCY, FUND 284.40

ARMY AIR FORCE, FUND 37,296.03

ARMY SPECIALIZED TRAINING RESERVE PROGRAM, FUND 4,911.01 49,743.08

NON-EDUCATIONAL

AUXILIARY ENTERPRISES 71,104.69

STUDENT AID, ENDOWED 2,331.82 73,436.51 148,207.27

STATEMENT OF CURRENT INCOME
(BY SOURCE)(I) EDUCATIONAL AND GENERALI GOVERNMENTAL APPROPRIATIONSTATE

LEGISLATIVE APPROPRIATION FROM MILL LEVY

(A) SALARIES AND EXPENSE \$376,471.68

LESS TRANSFER FOR MAINTENANCE OF
THE CHANCELOR'S OFFICE OF THE
UNIVERSITY OF MONTANA
AT STATE CAPITOL1,549.00

\$374,922.68

32.24

(B) DEFICIENCY

(C) FOREST CONSERVATION AND EXPERIMENT
STATION5,000.00

\$379,954.92

LEGISLATIVE APPROPRIATION FROM GENERAL FUND

97,375.00LESS INSTITUTIONAL INCOME TRANSFERRED
TO GENERAL FUND61,582.98

35,792.02

(415,746.94)

UNITED STATES

ARMY AIR FORCE, C.T.D.

82,590.91*1

ARMY SPECIALIZED TRAINING PROGRAM

40,880.37*1

FORESTRY NURSERY-CLARK-McNARY AND NORRIS

DOXEY ALLOTMENTS (RESTRICTED FUND)

3,428.00

HOME EC.-SMITH HUGHES & GEO. DEAN FOUNDATION

1,706.67128,605.95

\$544,352.89

II ENDOWMENT FUNDS

UNRESTRICTED

INTEREST AND INCOME FROM FEDERAL LAND GRANT

21,683.49

RESTRICTED

W. W. DIXON LAW ENDOWMENT

4,646.34

J. H. T. RYMAN ECONOMICS LIBRARY

278.974,925.31

26,608.80

III STUDENT FEES

GENERAL

34,004.50

DEPARTMENTAL

LABORATORY-INCIDENTAL, TUITION

7,634.75

LOSS AND BREAKAGE

281.83

PENALTY AND SUNDRY

1,597.85

TEXT BOOKS

1,062.00

10,576.43

TOTAL ACADEMIC YEAR

(44,580.93)

SUMMER SESSION (INCLUDES 1944 AND 1945)

12,397.47

TOTAL FEES, RESIDENT STUDENTS

56,978.40*2

IV EXTENSION FEES

CORRESPONDENCE STUDY-REGULAR (STUDENT FEES

5,475.14

AND POSTAGE CHARGES)

848.77

LECTURES AND PROGRAM

800.00

7,123.91

HIGH SCHOOL COMMENCEMENT ADDRESSES

V SALES, SERVICES AND SUNDRY

SALES

FORESTRY NURSERY (RESTRICTED FUND)

8,513.12

JOURNALISM PRINT SHOP

125.74

MISCELLANEOUS (PUBLICATIONS, ETC.)

45.94

8,684.80

SERVICES

261.17

CENTRAL STENOGRAPHIC DEPARTMENT

788.309,734.27

SUNDRY REIMBURSEMENTS

\$644,798.27

TOTAL EDUCATIONAL AND GENERAL

(II) NON-EDUCATIONAL ACTIVITIESI STUDENT AID

(A) FELLOWSHIPS, SCHOLARSHIPS AND PRIZES

(ENDOWMENT INCOME) (SCHEDULE C 2F, PAGE 28)

1,730.26

(B) STUDENT TRANSPORTATION FARE REFUNDS (FROM

SPECIAL LEGISLATIVE APPROPRIATION TO

EQUALIZE TRAVEL COSTS FROM HOME RESIDENCE

TO STATE UNIV. AND RETURN ONCE EACH YEAR.)

410.44

2,140.70

517.00

2,657.70

II CERTIFIED PUBLIC ACCOUNTANCY(III) AUXILIARY ENTERPRISES AND ACTIVITIESI RESIDENCE HALLS (SCHEDULE C 2G2, PAGE 30)

264,405.62

II HEALTH SERVICE (SCHEDULE C 3, PAGE 32)8,031.37

272,436.99

GRAND TOTAL

\$919,892.96

*1 DOES NOT INCLUDE FUNDS PROVIDED FOR BOARD, LODGING, ETC.

*2 DOES NOT INCLUDE FEES FROM STUDENTS HOLDING VARIOUS SCHOLARSHIPS WHICH
EXEMPTED THEM FROM PAYMENT OF FEES TOTALING \$3,440.00. (APPENDIX B, PAGE 46)
(FOR STUDENT AND AUXILIARY ACTIVITIES INCLUDING THE STUDENT UNION, STUDENTS'
STORE, ATHLETICS AND THE ALUMNI CORP., SEE SPECIAL REPORTS.)

STATEMENT OF NET RECEIPTS FROM STUDENT FEES
AND SUNDRY INCOME
(DOES NOT INCLUDE MONTANA FOREST CONSERVATION EXPERIMENT STATION
WHICH IS INCLUDED ON PAGE 11)

ANALYSIS BY DEPTS.

ANALYSIS BY SOURCE

	TOTAL	GENERAL FEES	FEES AND RENTALS	LOSS & BREAK- AGE	DEPARTMENTAL PENALTY AND SUNDRY	TEXT BOOK FEES	EXTENSION	FEDERAL AND STATE AID	SALES SERVICES & MISC.
<u>GENERAL FEES</u>									
ENTRANCE	\$ 1,795.00	\$ 1,795.00	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --
REGISTRATION	9,963.50	9,963.50	-- --	-- --	-- --	-- --	-- --	-- --	-- --
INCIDENTAL	18,900.00	18,900.00	-- --	-- --	-- --	-- --	-- --	-- --	-- --
NON-RESIDENT	3,341.00	3,341.00	-- --	-- --	-- --	-- --	-- --	-- --	-- --
SPECIAL G. I. TUITION	5.00	5.00	-- --	-- --	-- --	-- --	-- --	-- --	-- --
	\$34,004.50								
<u>DEPARTMENTAL FEES, FINES AND OTHER EARNINGS:</u>									
<u>ADMINISTRATION</u>									
<u>REGISTRAR'S OFFICE</u>									
LATE REGISTRATION	458.00	-- --	-- --	-- --	458.00	-- --	-- --	-- --	-- --
DEFERRED PAYMENT PENALTY	73.00	-- --	-- --	-- --	73.00	-- --	-- --	-- --	-- --
CHANGE OF ENROLLMENT	299.00	-- --	-- --	-- --	299.00	-- --	-- --	-- --	-- --
SPECIAL EXAMINATIONS	176.00	-- --	-- --	-- --	176.00	-- --	-- --	-- --	-- --
REMOVAL OF INCOMPLETE	86.00	-- --	-- --	-- --	86.00	-- --	-- --	-- --	-- --
HANDBOOKS AND TRANSCRIPTS	505.85	1,597.85	-- --	-- --	505.85	-- --	-- --	-- --	-- --
DIPLOMAS		595.00	-- --	595.00	-- --	-- --	-- --	-- --	-- --
PLACEMENT BUREAU		241.00	-- --	241.00	-- --	-- --	-- --	-- --	-- --
TOTAL ADMINISTRATION	(2,433.85)	-- --	(836.00)	-- --	(1,597.85)	-- --	-- --	-- --	-- --
<u>EDUCATIONAL SYSTEM</u>									
<u>ACADEMIC PUBLICATIONS</u>									
MONTANA PRODUCTION	30.00								
SUNDRY LIBRARY SALES	15.94	45.94	-- --	-- --	-- --	-- --	-- --	-- --	45.94
BACTERIOLOGY		1.00	-- --	-- --	1.00	-- --	-- --	-- --	-- --
CHEMISTRY		30.90	-- --	-- --	30.90	-- --	-- --	-- --	-- --
HOME ECONOMICS									
SMITH HUGHES AND GEORGE DEAN FOUNDATION		1,706.67	-- --	-- --	-- --	-- --	-- --	1,706.67	-- --
FORESTRY									
SPECIAL FEE	252.50	-- --	252.50	-- --	-- --	-- --	-- --	-- --	-- --
TRUCK EXPENSE REIMBURSEMENT	5.95	258.45	-- --	-- --	-- --	-- --	-- --	-- --	5.95
JOURNALISM-SPECIAL FEE		422.50	-- --	422.50	-- --	-- --	-- --	-- --	-- --
JOURNALISM-PRINT SHOP SERVICES		125.74	-- --	-- --	-- --	-- --	-- --	-- --	125.74
LAW SCHOOL-SPECIAL FEE		125.00	-- --	125.00	-- --	-- --	-- --	-- --	-- --
MUSIC									
APPLIED FEES	5,146.50	-- --	5,146.50	-- --	-- --	-- --	-- --	-- --	-- --
PRACTICE ROOM RENT	477.25	5,623.75	-- --	477.25	-- --	-- --	-- --	-- --	-- --

(CONTINUED ON NEXT PAGE)

RECEIPTS FROM STUDENT FEES AND SUNDRY INCOME (CONT'D.)

	ANALYSIS BY DEPTS.		ANALYSIS BY SOURCE							
	TOTAL	GENERAL FEES	DEPARTMENTAL					FEDERAL AND STATE AID	SALES SERVICES & MISC.	
			FEES AND RENTALS	LOSS & BREAK- AGE	PENALTY AND SUNDRY	TEXT BOOK FEES	EXTENSION			
PHARMACY										
SPECIAL FEES	\$ 375.00	\$ -- --	\$ 375.00	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ -- --	
EXTENSION										
CORRESPONDENCE STUDY	\$ 5,400.70	-- --	-- --	-- --	-- --	-- --	5,400.70	-- --	-- --	
LECTURE COURSES	528.50	-- --	-- --	-- --	-- --	-- --	528.50	-- --	-- --	
HIGH SCHOOL COMMENCEMENT										
ADDRESS FEE	800.00	-- --	-- --	-- --	-- --	-- --	800.00	-- --	-- --	
TRAVEL REIMBURSEMENT	320.27	-- --	-- --	-- --	-- --	-- --	320.27	-- --	-- --	
POSTAGE REIMBURSEMENT	74.44	-- --	-- --	-- --	-- --	-- --	74.44	-- --	-- --	
	7,123.91									
LIBRARY										
FINES	220.02	-- --	-- --	220.02	-- --	-- --	-- --	-- --	-- --	
SUNDRY REIMBURSEMENT	14.29	-- --	-- --	-- --	-- --	-- --	-- --	-- --	-- --	14.29
TEXT BOOK FEE										
BIOLOGICAL SCIENCE	285.00	-- --	-- --	-- --	-- --	285.00	-- --	-- --	-- --	
CORRESPONDENCE STUDY	164.00	-- --	-- --	-- --	-- --	164.00	-- --	-- --	-- --	
EDUCATION	176.00	-- --	-- --	-- --	-- --	176.00	-- --	-- --	-- --	
SOCIAL SCIENCE	437.00	-- --	-- --	-- --	-- --	437.00	-- --	-- --	-- --	
	1,062.00									
MILITARY SCIENCE										
LOST EQUIPMENT	29.91	-- --	-- --	29.91	-- --	-- --	-- --	-- --	-- --	
SUMMER SESSION										
GENERAL FEES, 1944	454.75	-- --	454.75	-- --	-- --	-- --	-- --	-- --	-- --	
GENERAL FEES, 1945	11,084.47	-- --	11,084.47	-- --	-- --	-- --	-- --	-- --	-- --	
SPECIAL FEES										
MUSIC, 1944	55.00	-- --	55.00	-- --	-- --	-- --	-- --	-- --	-- --	
MUSIC, 1945	803.25	-- --	803.25	-- --	-- --	-- --	-- --	-- --	-- --	
	12,397.47									
CLERICAL SERVICE DIVISION										
SUNDRY SERVICES	261.17	-- --	-- --	-- --	-- --	-- --	-- --	-- --	-- --	261.17
TOTAL EDUCATION	(29,823.72)	-- --	(19,196.22)	(281.83)	-- --	(1,062.00)	(7,123.91)	(1,706.67)	-- --	(453.09)
PHYSICAL PLANT										
RENTAL	490.00	-- --	-- --	-- --	-- --	-- --	-- --	-- --	-- --	490.00
SUNDRY REIMBURSEMENTS	36.50	-- --	-- --	-- --	-- --	-- --	-- --	-- --	-- --	36.50
SALE OF JANITORS SUPPLIES AND LAMPS	241.56	-- --	-- --	-- --	-- --	-- --	-- --	-- --	-- --	241.56
	768.06									768.06
	\$67,030.13	\$34,004.50	\$20,032.22	\$281.83	\$1,597.85	\$1,062.00	\$7,123.91	\$1,706.67	\$1,221.15	

NOTE: ALL COLLECTIONS AT THE STATE UNIVERSITY FOR FEES, SALES AND SUNDRY ITEMS ARE TRANSFERRED TO THE STATE TREASURER AND CREDITED TO THE STATE GENERAL FUND. (SEE RECONCILIATION WITH STATE AUDITOR, APPENDIX A, PAGE 45)

CURRENT FUND EXPENDITURES

SUMMARY

	GRAND TOTAL	FUND DISTRIBUTION UNRESTRICTED RESOURCES	RESTRICTED FUNDS	OBJECT CLASSIFICATION				
				OPERATION TOTAL OPERATION	SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL EQUIPMENT	REPAIRS AND REPLACEMENTS
EDUCATIONAL & GENERAL								
GENERAL BUDGET								
ADMINISTRATION	\$72,637.90	\$72,637.90	\$ -- --	\$72,632.55	\$61,703.76	\$10,928.79	\$ 3.75	\$ 1.60
EDUCATIONAL	409,397.58	405,390.69	4,006.89	390,009.96	365,304.71	24,705.25	18,228.63	1,158.99
PHYSICAL PLANT	120,521.30	120,521.30	-- --	92,307.81	59,181.50	33,126.31	2,465.17	25,748.32
TOTAL GENERAL BUDGET	(602,556.78)	(598,549.89)	(4,006.89)	(554,950.32)	(486,189.97)	(68,760.35)	(20,697.55)	(26,908.91)
NON-GENERAL BUDGET								
EDUCATIONAL	17,565.99	-- --	17,565.99	15,258.27	10,135.34	5,122.93	2,209.51	98.21
TOTAL EDUCATIONAL AND GENERAL	(620,122.77)	(598,549.89)	(21,572.88)	(570,208.59)	(496,325.31)	(73,883.28)	(22,907.06)	(27,007.12)
STUDENT AID AND SUNDRY	1,669.87	-- --	1,669.87	1,669.87	-- --	1,669.87	-- --	-- --
NON-EDUCATIONAL & GENERAL INDEPENDENT BUDGETS								
RESIDENCE HALLS	161,203.78	-- --	161,203.78	133,561.45	62,753.83	70,807.62	5,492.84	22,149.49
HEALTH SERVICE	9,234.77	-- --	9,234.77	9,219.77	3,228.49	5,991.28	-- --	15.00
TOTAL INDEPENDENT BUDGETS	(170,438.55)	(-- --)	(170,438.55)	(142,781.22)	(65,982.32)	(76,798.90)	(5,492.84)	(22,164.49)
GRAND TOTAL	\$792,231.19	\$598,549.89	\$193,681.30	\$714,659.68	\$562,307.63	\$152,352.05	\$28,399.90	\$49,171.61

MEMO-RESTRICTED FUNDS RECORDED AS GENERAL BUDGET EXPENDITURES

(NOTE: INCOME FROM FEDERAL CONTRACTS HAS BEEN TREATED AS AN UNRESTRICTED RESOURCE FOR THE REASON THAT FUNDS PROVIDED FOR GENERAL OVERHEAD WERE USED TO REIMBURSE APPROPRIATION FUNDS IN THE AMOUNT PROVIDED RATHER THAN ON AN OBJECT CLASSIFICATION ACTUAL EXPENDITURE BASIS.)

	TOTAL	SALARIES AND WAGES	SUPPLIES AND EXPENSES	CAPITAL	REPAIRS AND REPLACEMENTS
EDUCATIONAL					
W. W. DIXON LAW ENDOWMENT	\$3,970.23	\$2,300.04	\$ -- --	\$1,662.69	\$ 7.50
J. H. T. RYMAN, E. & S. LIBRARY ENDOWMENT	36.66	-- --	-- --	36.66	-- --
	\$4,006.89	\$2,300.04	\$ -- --	\$1,699.35	\$ 7.50

CURRENT FUND EXPENDITURES

ADMINISTRATION AND GENERAL

SUMMARY

(EXPENDITURES ALL FROM UNRESTRICTED RESOURCES)

	GRAND TOTAL	OBJECT CLASSIFICATION				CAPITAL TOTAL	REPAIRS AND REPLACEMENTS TOTAL
		TOTAL OPERATION	OPERATION SALARIES AND WAGES	SUPPLIES AND EXPENSE			
1 GENERAL ADMINISTRATIVE OFFICES							
PRESIDENT'S OFFICE	\$15,475.50	\$15,475.50	\$14,889.43	\$ 586.07	\$ -- --	\$ -- --	
BUSINESS OFFICE	19,642.82	19,641.22	18,594.40	1,046.82	-- --	-- --	1.60
REGISTRAR'S OFFICE	13,914.19	13,910.44	12,733.82	1,176.62	3.75	-- --	-- --
DEANS' AND COUNSELORS OFFICE	9,790.71	9,790.71	9,524.12	266.59	-- --	-- --	-- --
PLACEMENT BUREAU	2,664.71	2,664.71	2,510.65	154.06	-- --	-- --	-- --
2 GENERAL EXPENSE							
PUBLIC EXERCISES	622.56	622.56	250.35	372.21	-- --	-- --	-- --
PUBLICATIONS & NEWS SERVICE	6,929.83	6,929.83	3,194.60	3,735.23	-- --	-- --	-- --
STUDENT HEALTH SERVICE*	11.55	11.55	6.39	5.16	-- --	-- --	-- --
MISCELLANEOUS							
DIPLOMAS	288.98	288.98	-- --	288.98	-- --	-- --	-- --
ENTERTAINMENT	315.24	315.24	-- --	315.24	-- --	-- --	-- --
INSURANCE INDUSTRIAL ACCIDENT	24.52	24.52	-- --	24.52	-- --	-- --	-- --
POSTAGE	1,248.93	1,248.93	-- --	1,248.93	-- --	-- --	-- --
TESTS AND EXAMINATIONS	21.96	21.96	-- --	21.96	-- --	-- --	-- --
TRAVEL	1,686.40	1,686.40	-- --	1,686.40	-- --	-- --	-- --
TOTAL	\$72,637.90	\$72,632.55	\$61,703.76	\$10,928.79	\$ 3.75	\$ 1.60	

*SEE SPECIAL REPORT PAGE 32

CURRENT FUND EXPENDITURES

ADMINISTRATIVE AND GENERAL (CONT'D)

SALARIES AND WAGES

SCHEDULE C 2-A 1

	TOTAL	ADMINISTRATIVE OFFICERS	SECRETARIES AND CLERKS	SPECIAL SERVICES	STUDENT ASSISTANTS
1. GENERAL ADMINISTRATIVE OFFICES					
PRESIDENT'S OFFICE	\$14,889.43	\$ 8,000.04	\$ 6,739.39	\$ 150.00	\$ -- --
BUSINESS OFFICE	18,594.40	7,105.54	10,988.86	500.00	-- --
REGISTRAR'S OFFICE	12,733.82	4,277.82	8,456.00	-- --	-- --
DEANS' AND COUNSELORS' OFFICES	9,524.12	5,854.13	3,669.99	-- --	-- --
PLACEMENT BUREAU	2,510.65	-- --	2,510.65	-- --	-- --
2. GENERAL EXPENSE					
PUBLIC EXERCISES	250.35	-- --	50.35	200.00	-- --
PUBLICATIONS AND NEWS SERVICE	3,194.60	1,138.88	1,951.32	-- --	104.40
STUDENT HEALTH SERVICE	6.39	-- --	6.39	-- --	-- --
TOTAL	\$61,703.76	\$26,376.41	\$34,372.95	850.00	104.40

ADMINISTRATIVE AND GENERAL

SUPPLIES AND EXPENSE

SCHEDULE C 2-A 2

	TOTAL	POSTAGE	STATIONERY, RECORD BOOKS BLANKS	SUNDRY OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	TRAVEL	OTHER SUPPLIES AND EXPENSE	MISCEL- LANEOUS
1. GENERAL ADMINISTRATIVE OFFICES									
PRESIDENT'S OFFICE	\$ 586.07	\$ -- --	\$ 63.11	\$ 34.94	\$ 242.22	\$ 3.24	\$ -- --	\$ 67.56	\$ 175.00*1
BUSINESS OFFICE	1,046.82	-- --	545.49	143.55	72.47	19.45	-- --	240.86	25.00*1
REGISTRAR'S OFFICE	1,176.62	-- --	946.08	93.33	21.17	1.05	-- --	107.99	7.00*1
DEANS' OFFICE	266.59	-- --	63.06	34.38	40.11	2.57	-- --	109.47	17.00*1
PLACEMENT BUREAU	154.06	-- --	90.62	9.19	54.25	-- --	-- --	-- --	-- --
2. GENERAL EXPENSE									
PUBLIC EXERCISES	372.21	-- --	-- --	.10	10.14	-- --	-- --	361.97	-- --
PUBLICATIONS & NEWS SERVICE	3,735.23	-- --	117.58	4.01	2.12	-- --	-- --	294.50	3,317.02*2
STUDENT HEALTH SERVICE	5.16	.12	3.80	1.24	-- --	-- --	-- --	-- --	-- --
TRAVEL	1,686.40	-- --	-- --	-- --	-- --	-- --	1,686.40	-- --	-- --
MISCELLANEOUS									
DIPLOMAS	288.98	-- --	-- --	-- --	-- --	-- --	-- --	-- --	288.98
ENTERTAINMENT	315.24	-- --	-- --	-- --	-- --	-- --	-- --	-- --	315.24
INSURANCE, INDUSTRIAL ACCIDENT	24.52	-- --	-- --	-- --	-- --	-- --	-- --	-- --	24.52
POSTAGE	1,248.93	1,248.93	-- --	-- --	-- --	-- --	-- --	-- --	-- --
TESTS AND EXAMINATIONS	21.96	-- --	-- --	-- --	-- --	-- --	-- --	-- --	21.96
TOTAL	\$10,928.79	\$1,249.05	\$1,829.74	\$320.74	\$442.48	\$26.31	\$1,686.40	\$1,182.35	\$4,191.72

*1 ASSOCIATION DUES
*2 PUBLICATIONS

CURRENT FUND EXPENDITURES - GENERAL BUDGET

EDUCATIONAL SYSTEM - SUMMARY

(SEE PAGE 14 FOR ANALYSIS OF RESTRICTED RESOURCES EXPENDITURES)

OBJECT CLASSIFICATION						
	GRAND TOTAL	TOTAL OPERATIONS	SALARIES & WAGES*1	SUPPLIES & EXPENSE*2	TOTAL CAPITAL*3	TOTAL REPAIRS & REPLACE- MENTS*4
1. INSTRUCTION						
COLLEGE OF ARTS AND SCIENCES						
BIOLOGICAL SCIENCES						
BACTERIOLOGY AND HYGIENE	\$5,806.07	\$5,669.41	\$5,381.03	\$ 288.38	\$ 135.00	\$ 1.66
BOTANY	10,811.44	10,811.44	10,721.73	89.71	-- --	-- --
PHYSICAL EDUCATION-GENERAL	14,852.37	14,543.66	14,101.73	441.93	307.21	1.50
PHYSICAL EDUCATION-ATHLETICS	2,180.57	2,180.57	1,976.67	203.90	-- --	-- --
PSYCHOLOGY AND PHILOSOPHY	7,914.07	7,914.07	7,831.06	83.01	-- --	-- --
ZOOLOGY	11,701.56	11,666.75	10,700.60	966.15	14.31	20.50
HUMANITIES						
CLASSICAL LANGUAGES	4,573.94	4,573.94	4,573.94	-- --	-- --	-- --
ENGLISH	29,687.27	29,687.27	29,446.33	240.94	-- --	-- --
FINE ARTS	3,398.50	3,381.86	3,300.20	81.66	16.64	-- --
MODERN LANGUAGES	17,665.51	17,665.51	17,662.78	2.73	-- --	-- --
PHYSICAL SCIENCE						
CHEMISTRY	20,336.30	20,296.30	18,117.15	2,179.15	-- --	40.00
GEOLOGY	6,777.09	6,641.87	6,445.71	196.16	135.22	-- --
HOME ECONOMICS	17,810.42	17,582.94	16,314.67	1,268.27	50.00	177.48
MATHEMATICS	13,050.67	13,050.67	12,554.28	496.39	1,004.12	223.40
PHYSICS	13,372.64	12,145.12	11,673.01	472.11	-- --	-- --
SOCIAL SCIENCE						
ECONOMICS AND SOCIOLOGY	7,556.03	7,556.03	7,506.30	49.73	-- --	-- --
HISTORY AND POLITICAL SCIENCE	20,695.08	20,695.08	20,209.83	485.25	-- --	-- --
PROFESSIONAL SCHOOLS						
BUSINESS ADMINISTRATION	13,622.04	13,372.04	12,939.19	432.85	250.00	-- --
EDUCATION	17,325.83	17,191.60	16,694.92	496.68	13.81	120.12
FORESTRY	20,426.29	20,143.10	19,673.50	469.60	49.37	233.82
JOURNALISM	13,231.69	12,990.05	12,063.68	926.37	208.04	33.60
JOURNALISM LABORATORY*5	3,694.19	2,776.68	2,024.24	752.44	745.00	172.51
LAW	17,733.50	16,061.31	15,972.63	88.68	1,664.69	7.50
MUSIC	30,876.32	25,443.74	24,438.22	1,005.52	5,415.48	17.10
PHARMACY	12,657.28	12,471.74	11,501.62	970.12	160.95	24.59
MILITARY SCIENCE	601.73	601.73	451.66	150.07	-- --	-- --
SUMMER SESSION	22,601.52	22,581.39	21,840.52	740.87	-- --	20.13
2. EXTENSION AND PUBLIC SERVICE	8,860.16	8,860.16	5,613.78	3,246.38	-- --	-- --
3. LIBRARY	29,933.78	22,140.03	18,630.85	3,509.18	7,733.97	59.78
4. GENERAL EXPENSE						
ACADEMIC PUBLICATIONS	185.55	185.55	-- --	185.55	-- --	-- --
CLERICAL SERVICE DIVISION	6,790.90	6,461.08	2,698.41	3,762.67	324.82	5.00
INDUSTRIAL ACCIDENT INSURANCE	165.29	165.29	-- --	165.29	-- --	-- --
5. FEDERAL CONTRACTS						
ARMY SPECIALIZED TRAINING RESERVE PROGRAM - SUPERVISION	2,501.98	2,501.98	2,244.47	257.51	-- --	-- --
TOTAL	\$409,397.58	\$390,009.96	\$365,304.71	\$24,705.25	\$18,228.63	\$1,158.99

CURRENT FUND EXPENDITURES GENERAL BUDGET
EDUCATIONAL SYSTEM - SALARIES AND WAGES

SCHEDULE C 2B-1

FISCAL REPORT
1944-45

		OBJECT CLASSIFICATION							
		PROFESSORS AND ASSOCIATE PROFESSORS	ASSISTANT PROFESSORS	INSTRUCTORS	ASSIS- TANTS	SPECIAL LEC- TURERS	STUDENT ASSISTANTS	CLERKS	LABOR
1.	INSTRUCTION	TOTAL							
	<u>COLLEGE OF ARTS AND SCIENCES</u>								
	<u>BIOLOGICAL SCIENCES</u>								
	BACTERIOLOGY & HYGIENE	\$ 5,381.03	\$ 4,229.18	\$ -- --	\$.643.20	\$ -- --	\$ -- --	\$ 189.80	\$ 318.85
	BOTANY	10,721.73	6,733.20	3,150.00	-- --	-- --	-- --	519.68	318.85
	PHYSICAL EDUCATION - GENERAL	14,101.73	4,451.25	3,481.64	3,120.72	1,525.00	478.65	1.31	1,043.16
	PHYSICAL EDUCATION - ATH.	1,976.67	1,133.34	600.00	-- --	243.33	-- --	-- --	-- --
	PSYCHOLOGY AND PHILOSOPHY	7,831.06	7,800.02	-- --	-- --	-- --	-- --	31.04	-- --
	ZOOLOGY	10,700.60	7,366.64	2,074.78	-- --	-- --	96.35	443.84	718.99
	<u>HUMANITIES</u>								
	CLASSICAL LANGUAGES	4,573.94	4,215.60	-- --	358.34	-- --	-- --	-- --	-- --
	ENGLISH	29,446.33	16,738.34	3,033.34	9,087.36	-- --	252.97	334.32	-- --
	FINE ARTS	3,300.20	116.66	3,133.34	-- --	-- --	-- --	-- --	50.20
	MODERN LANGUAGES	17,662.78	15,374.98	-- --	2,166.64	-- --	-- --	121.16	-- --
	<u>PHYSICAL SCIENCES</u>								
	CHEMISTRY	18,117.15	14,578.61	-- --	145.16	341.00	592.45	38.03	2,421.90*
	GEOLOGY	6,445.71	1,552.70	3,291.67	-- --	-- --	61.50	1,639.84	-- --
	HOME ECONOMICS	16,314.67	8,108.42	3,191.70	3,810.50	-- --	-- --	387.70	816.35
	MATHEMATICS	12,554.28	4,309.90	3,793.26	4,176.85	-- --	146.37	127.90	-- --
	PHYSICS	11,673.01	10,070.31	995.26	399.19	125.00	54.20	29.05	-- --
	<u>SOCIAL SCIENCES</u>								
	ECONOMICS AND SOCIOLOGY	7,506.30	3,600.00	1,950.00	-- --	-- --	-- --	156.30	-- --
	HISTORY AND POLITICAL SCIENCE	20,209.83	14,166.66	2,865.00	2,961.69	135.00	58.63	22.85	-- --
	<u>PROFESSIONAL SCHOOLS</u>								
	BUSINESS ADMINISTRATION	12,939.19	2,274.96	3,199.96	7,174.96	-- --	218.59	70.72	-- --
	EDUCATION	16,694.92	9,024.98	3,183.34	-- --	2,930.00*2	-- --	1,556.60	-- --
	FORESTRY	19,673.50	13,985.01	3,291.70	600.00	-- --	-- --	1,774.36	22.43
	JOURNALISM	12,063.68	8,769.54	700.00	486.13	118.25	507.43	1,482.33	-- --
	JOURNALISM LABORATORY	2,024.24	-- --	225.00	-- --	-- --	-- --	-- --	1,799.24
	LAW	15,972.63	13,666.68	-- --	300.00	-- --	-- --	2,005.95	-- --
	MUSIC	24,438.22	21,024.89	1,649.97	-- --	-- --	528.26	1,230.10	5.00
	PHARMACY	11,501.62	10,327.01	433.34	-- --	-- --	258.95	248.02	234.30
	<u>MILITARY SCIENCE</u>								
	MILITARY SCIENCE	451.66	-- --	-- --	-- --	-- --	-- --	181.66	270.00
	<u>SUMMER SESSION</u>								
	SUMMER SESSION	21,840.52	13,271.66	3,929.17	2,325.00	633.33	1,175.00	413.56	92.80
2.	EXTENSION AND PUBLIC SERVICE	5,613.78	75.00	-- --	1,904.09*3	-- --	-- --	3,628.19	6.50
3.	LIBRARY	18,630.85	3,433.34	5,836.63	2,450.04	1,450.02	4,152.63	1,308.19	-- --
4.	GENERAL EXPENSES								
	CLERICAL SERVICE DIVISION	2,698.41	-- --	-- --	-- --	-- --	-- --	2,698.41	-- --
5.	ARMY SPECIALIZED TRAINING								
	RESERVE - SUPERVISION	2,244.47	1,164.62	-- --	-- --	-- --	152.78	927.07	-- --
	TOTAL	\$365,304.71	\$221,563.50	\$54,009.10	\$41,466.67	\$8,025.88	\$3,093.25	\$7,559.76	\$21,467.98
									\$8,118.57

*1 CHEMISTRY STOREKEEPER AND ASSISTANT.

*2 INCLUDES SUPERVISING TEACHERS \$580.00. SUPERVISOR OF NURSERY SCHOOL \$1,250.00, OTHER ASSISTANTS \$1,100.00.

*3 CORRESPONDENCE STUDY INSTRUCTORS.

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM - SUPPLIES AND EXPENSE

SCHEDULE C 2B-2

FISCAL REPORT 1944-45

		OBJECT CLASSIFICATION								
		TOTAL	POSTAGE	STATIONERY, RECORD BOOKS, BLANKS	SUNDRY OFFICE SUPPLIES	TELEPHONE AND TELEGRAPH	FREIGHT AND EXPRESS	TRAVEL	LABORATORY SUPPLIES	OTHER SUPPLIES AND EXPENSE
1.	INSTRUCTION									
	COLLEGE OF ARTS AND SCIENCES									
	BIOLOGICAL SCIENCES									
	BACTERIOLOGY & HYGIENE	288.38	-- --	2.47	.10	6.95	.40	16.42	262.04	-- --
	BOTANY	89.71	-- --	8.16	26.39	2.30	-- --	14.52	38.34	-- --
	PHYSICAL EDUCATION-GENERAL	441.93	-- --	.58	1.43	19.03	.70	34.21	235.03	150.95
	PHYSICAL EDUCATION-ATHLETICS	203.90	-- --	-- --	-- --	4.91	-- --	149.57	-- --	49.42
	PSYCHOLOGY & PHILOSOPHY	83.01	-- --	-- --	-- --	-- --	1.36	7.98	73.67	-- --
	ZOOLOGY	966.15	-- --	11.62	9.43	.96	7.32	328.89	602.93	5.00
	HUMANITIES									
	ENGLISH	240.94	-- --	42.54	26.75	34.68	.92	95.15	13.64	27.26
	FINE ARTS	81.66	-- --	-- --	-- --	-- --	10.43	-- --	58.73	12.50
	MODERN LANGUAGES	2.73	-- --	-- --	-- --	1.15	1.58	-- --	-- --	-- --
	PHYSICAL SCIENCES									
	CHEMISTRY	2,179.15	-- --	-- --	4.50	-- --	2.34	-- --	2,136.28	36.03
	GEOLOGY	196.16	-- --	7.25	14.08	2.80	25.48	45.05	99.69	1.81
	HOME ECONOMICS	1,268.27	-- --	27.36	21.17	35.01	1.63	290.35	848.19	44.56
	MATHEMATICS	496.39	-- --	-- --	11.75	-- --	-- --	-- --	469.64	15.00
	PHYSICS	472.11	-- --	1.24	.20	-- --	6.36	-- --	462.76	1.55
	SOCIAL SCIENCES									
	ECONOMICS AND SOCIOLOGY	49.73	-- --	-- --	-- --	1.25	-- --	48.48	-- --	-- --
	HISTORY & POLITICAL SCIENCE	485.25	-- --	-- --	-- --	-- --	-- --	-- --	354.29	130.96
	PROFESSIONAL SCHOOLS									
	BUSINESS ADMINISTRATION	432.85	-- --	31.97	54.84	7.58	.80	.68	336.98	-- --
	EDUCATION	496.68	-- --	41.81	32.17	25.01	8.91	190.31	10.65	187.82
	FORESTRY	469.60	-- --	33.67	48.25	35.08	12.37	25.00	139.56	175.67
	JOURNALISM	926.37	-- --	77.10	34.43	35.30	13.18	77.90	397.92*	290.54
	JOURNALISM LABORATORY	752.44	-- --	-- --	-- --	3.44	6.39	-- --	-- --	742.61
	LAW	88.68	-- --	6.91	11.23	5.54	-- --	-- --	-- --	65.00
	MUSIC	1,005.52	-- --	28.84	20.80	23.70	74.33	52.17	445.32	360.36
	PHARMACY	970.12	-- --	15.43	15.30	1.96	7.54	159.90	680.99	89.00
	MILITARY SCIENCE	150.07	-- --	8.00	11.69	16.23	1.78	-- --	-- --	112.37
	SUMMER SESSION	740.87	58.94	28.18	25.51	21.50	18.57	46.52	167.53	374.12*
2.	EXTENSION & PUBLIC SERVICE	3,246.38	331.90	116.53	44.37	77.45	.35	2,124.60	-- --	551.18
3.	LIBRARY	3,509.18	-- --	43.69	151.38	8.72	45.99	39.25	3,047.66*	172.49
4.	GENERAL EXPENSE									
	ACADEMIC PUBLICATIONS	185.55	-- --	-- --	-- --	-- --	-- --	-- --	-- --	185.55
	CLERICAL SERVICE DIVISION	3,762.67	1,192.45	2,204.08*	360.64*	-- --	-- --	-- --	-- --	5.50
	INDUSTRIAL ACCIDENT INS.	165.29	-- --	-- --	-- --	-- --	-- --	-- --	-- --	165.29
5.	FEDERAL CONTRACTS									
	ARMY SPECIALIZED TRAINING									
	RESERVE PROGRAM	257.51	-- --	9.42	22.32	-- --	-- --	-- --	-- --	225.77
	TOTAL	\$24,705.25	\$1,583.29	\$2,746.85	\$948.73	\$370.55	\$248.73	\$3,746.95	\$10,881.84	\$4,178.31

*1 INCLUDES PERIODICALS \$187.02

*2 INCLUDES PUBLICATIONS \$306.78

*3 INCLUDES PERIODICALS \$2,977.43, TEXT FEE PERIODICALS \$70.23

*4 INCLUDES MIMEOGRAPH PAPER \$1,885.30, EXAMINATION BOOKS \$199.60, OTHER \$119.18

*5 INCLUDES TYPEWRITER MAINTENANCE \$260.94, OTHER \$99.70

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM - CAPITAL

	TOTAL	OBJECT CLASSIFICATION					
		MACHINERY AND APPLIANCES	PETTY EQUIP- MENT	FURNITURE AND FIXTURES	BOOKS AND BINDING	SCIENTIFIC APPARATUS	MUSEUM
1. INSTRUCTION							
COLLEGE OF ARTS AND SCIENCES							
BIOLOGICAL SCIENCES							
BACTERIOLOGY & HYGIENE	135.00	-- --	-- --	-- --	-- --	135.00	-- --
PHYSICAL EDUCATION GENERAL	307.21	-- --	-- --	265.96	-- --	41.25	-- --
ZOOLOGY	14.31	-- --	-- --	10.01	-- --	4.30	-- --
HUMANITIES							
FINE ARTS	16.64	-- --	-- --	-- --	-- --	-- --	16.64
PHYSICAL SCIENCES							
GEOLOGY	135.22	-- --	22.80	31.31	-- --	46.11	35.00
HOME ECONOMICS	50.00	-- --	50.00	-- --	-- --	-- --	-- --
PHYSICS	1,004.12	-- --	6.15	-- --	-- --	997.97	-- --
PROFESSIONAL SCHOOLS							
BUSINESS ADMINISTRATION	250.00	250.00	-- --	-- --	-- --	-- --	-- --
EDUCATION	13.81	-- --	-- --	13.81	-- --	-- --	-- --
FORESTRY	49.37	-- --	-- --	9.37	-- --	40.00	-- --
JOURNALISM	208.04	-- --	-- --	3.95	-- --	203.09	1.00
JOURNALISM LABORATORY	745.00	745.00	-- --	-- --	-- --	-- --	-- --
LAW	1,664.69	-- --	-- --	-- --	1,662.69	-- --	2.00
MUSIC	5,415.48	-- --	-- --	5,415.48	-- --	-- --	-- --
PHARMACY	160.95	-- --	16.95	4.50	-- --	139.50	-- --
2. LIBRARY							
GENERAL	6,609.42	-- --	-- --	-- --	6,609.42	-- --	-- --
TEXT BOOKS	1,124.55	-- --	-- --	-- --	1,124.55	-- --	-- --
3. GENERAL EQUIPMENT							
CLERICAL SERVICE DIVISION	324.82	295.12	-- --	23.70	-- --	6.00	-- --
TOTAL	18,228.63	1,290.12	95.90	5,778.09	9,396.66	1,613.22	54.64

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM - REPAIRS AND REPLACEMENTS

	TOTAL (UNRESTRICTED RESOURCES)	OBJECT CLASSIFICATION				
		MACHINERY AND APPLIANCES	PETTY EQUIP- MENT	FURNITURE AND FIXTURES	BOOKS	SCIENTIFIC APPARATUS
1. INSTRUCTION						
<u>COLLEGE OF ARTS AND SCIENCES</u>						
<u>BIOLOGICAL SCIENCES</u>						
BACTERIOLOGY & HYGIENE	\$ 1.66	\$ -- --	\$ -- --	\$ -- --	\$ -- --	\$ 1.66
PHYSICAL EDUCATION-GENERAL	1.50	-- --	1.50	-- --	-- --	-- --
ZOOLOGY	20.50	-- --	-- --	-- --	-- --	20.50
<u>PHYSICAL SCIENCES</u>						
CHEMISTRY	40.00	-- --	-- --	-- --	-- --	40.00
HOME ECONOMICS	177.48	129.84	34.20	13.44	-- --	-- --
PHYSICS	223.40	-- --	-- --	-- --	-- --	223.40
<u>PROFESSIONAL SCHOOLS</u>						
EDUCATION	120.42	120.42	-- --	-- --	-- --	-- --
FORESTRY	233.82	152.64	44.72	-- --	-- --	36.46
JOURNALISM	33.60	-- --	-- --	5.00	-- --	28.60
JOURNALISM LABORATORY	172.51	143.45	29.06	-- --	-- --	-- --
LAW	7.50	-- --	-- --	-- --	7.50	-- --
MUSIC	17.10	-- --	-- --	17.10	-- --	-- --
PHARMACY	24.59	-- --	-- --	24.59	-- --	-- --
<u>SUMMER SESSION</u>						
LIBRARY	20.13	-- --	-- --	20.13	-- --	-- --
GENERAL EQUIPMENT	59.78	-- --	-- --	-- --	59.78	-- --
3. CLERICAL SERVICE DIVISION	5.00	5.00	-- --	-- --	-- --	-- --
TOTAL	\$1,158.99	\$551.35	\$109.48	\$80.26	\$67.28	\$350.62

CURRENT FUND EXPENDITURES - GENERAL BUDGET
EDUCATIONAL SYSTEM - PRINT SHOP
STATEMENT OF INCOME AND EXPENDITURES

INCOMEJOB CHARGES

STUDENT AND AUXILIARY ORGANIZATIONS	\$2,892.48	
HIGH SCHOOL EDITORS' ASSOCIATION	214.05	
UNIVERSITY DEPARTMENTAL TRANSFERS	<u>1,203.69</u>	\$4,310.22

<u>EXPENDITURES</u>	<u>SHOP CHARGES</u>	<u>PAYMENTS FROM SPECIAL FUNDS</u>	<u>DEPARTMENTAL DISTRIBUTION</u>	<u>TOTAL</u>
SALARIES AND WAGES				
SUPERVISION	\$ 225.00	\$ -- --	\$ -- --	\$ 225.00
LABOR	1,799.24	-- --	858.80	2,658.04
LABOR (OFFSET TO KAIMIN CHARGE)	-- --	2,965.37	-- --	2,965.37
				(5,848.41)
SUPPLIES				
PAPER	569.74	-- --	236.46	806.20
INK	26.79	-- --	34.65	61.44
SUNDRY	155.91	-- --	73.78	229.69
				(1,097.33)
REPAIRS AND REPLACEMENTS	172.51	-- --	-- --	172.51
NEW EQUIPMENT PURCHASED	745.00	-- --	-- --	745.00
TOTAL	<u>\$3,694.19</u>	<u>\$2,965.37</u>	<u>\$1,203.69</u>	<u>7,863.25</u>

EXCESS OF EXPENDITURES OVER INCOME

\$3,553.03

MEMO: SHOP CHARGES PROVIDED FOR:

DEFICIT	\$3,553.03
UNIVERSITY COPIES OF THE KAIMIN	
58 ISSUES @ \$2.50, 1943-44 AND 1944-45	217.50
CASH COLLECTIONS	125.74
	<u>\$3,896.27</u>
LESS DECREASE IN ACCOUNTS RECEIVABLE	202.08
SHOP CHARGES	<u>\$3,694.19</u>

SCHEDULE C 2B-6

CURRENT FUND EXPENDITURES - GENERAL BUDGETEDUCATIONAL SYSTEM - SUMMER SESSION 1944

(EXPENDITURES FOR THE SUMMER SESSION ARE MADE DURING PARTS OF TWO FISCAL YEARS)

<u>ADMINISTRATION</u>	<u>1943-44</u>	<u>1944-45</u>	<u>TOTAL</u>
SALARIES AND WAGES			
INSTRUCTIONAL AND ADMINISTRATIVE			
RESIDENT STAFF	\$ -- --	\$16,459.16	\$16,459.16
VISITING STAFF	-- --	4,300.00	4,300.00
			(20,759.16)
SPECIAL LECTURERS - CONFERENCES	-- --	575.00	575.00
STUDENT ASSISTANTS	-- --	-- --	-- --
CLERICAL	282.60	298.95	581.55
SUPPLIES AND EXPENSE			
PUBLICATIONS AND PUBLICITY)			
LABORATORY SUPPLIES)			
OFFICE SUPPLIES AND EXPENSE)	490.46	205.78	696.24
	<u>\$ 773.06</u>	<u>\$21,838.89</u>	<u>\$22,611.95</u>

(DOES NOT INCLUDE EXPENDITURES FOR COST OF ADMINISTRATIVE OFFICES, LIBRARY, PHYSICAL PLANT, INCIDENTAL PUBLICITY.)

MEMORANDUM OF INCOME

STUDENT FEES, GENERAL.	8,913.00	454.75	9,367.75
STUDENT FEES, SPECIAL MUSIC ETC.	694.50	55.00	749.50
	<u>\$9,607.50</u>	<u>\$ 509.75</u>	<u>\$10,117.25</u>

MEMORANDUM OF STUDENT REGISTRATION

	<u>FULL TIME</u>	<u>LIMITED REGISTRANTS (LESS THAN 7 CREDITS)</u>	<u>TOTAL</u>
TEN WEEKS	(285	(89	274
SIX WEEKS	((127
	<u>285</u>	<u>89</u>	<u>374</u>

CURRENT FUND EXPENDITURES - GENERAL BUDGET

PHYSICAL PLANT SUMMARY

	GRAND TOTAL	TOTAL OPERATIONS*1	SALARIES AND WAGES	SUPPLIES AND EXPENSE	CAPITAL EQUIP. & MINOR IM- PROVEMENTS*2	REPAIRS AND REPLACE- MENTS*3
ADMINISTRATION AND GENERAL	\$15,388.63	\$15,108.53	\$10,322.14	\$ 4,786.39	\$ 213.03	\$ 67.07
BUILDINGS	64,758.83	38,500.83	30,235.79	8,265.04	1,614.05	24,643.95*4
HEATING PLANT	32,825.46	32,256.50	13,164.97	19,091.53	-- --	568.96
CAMPUS	7,548.38	6,441.95	5,458.60	983.35	638.09	468.34
TOTAL	\$120,521.30	\$92,307.81	\$59,181.50	\$33,126.31	\$ 2,465.17	\$25,748.32

*1 SCHEDULE C 2C-1, PAGE 24

*2 SCHEDULE C 2C-2, PAGE 25

*3 SCHEDULE C 2C-3, PAGE 25

*4 INCLUDES PAYMENTS FROM SPECIAL APPROPRIATION FOR REPAIRS, \$10,239.53

NOTE: FOR RECONCILIATION WITH COST ACCOUNTS SEE APPENDIX A.

CURRENT FUND EXPENDITURES - GENERAL BUDGET
PHYSICAL PLANT OPERATION
ADMINISTRATION AND GENERAL

SALARIES AND WAGES

MAINTENANCE ENGINEER	2,983.34
CLERKS, STENOGRAPHER, DRAFTING, AND SURVEYING	1,294.75
WATCHMEN AND SPECIAL POLICE	3,956.49
TRUCK DRIVER	2,087.56
TOTAL SALARIES AND WAGES	(10,322.14)

SUPPLIES AND EXPENSE

OFFICE SUPPLIES AND EXPENSE		
POSTAGE	13.27	
STATIONERY, RECORD BOOKS & BLANKS	14.92	
SUNDRY SUPPLIES	59.67	
TELEPHONE AND TELEGRAPH	17.40	
FREIGHT AND EXPRESS	18.84	124.10
TRAVEL		23.69
WATER		3,361.01
INSURANCE		
INDUSTRIAL ACCIDENT AND AUTOMOBILE		687.13
MOTOR TRUCK SUPPLIES AND EXPENSE		516.78
GENERAL SUPPLIES AND EXPENSE		73.68
TOTAL SUPPLIES AND EXPENSE	(4,786.39)	\$15,108.53

BUILDINGS

<u>SALARIES AND WAGES</u>	
JANITORS - CUSTODIAN & REGULAR	24,603.65
JANITORS - STUDENTS AND SPECIAL	394.83
ASSISTANT REPAIRMEN (REPAIRMAN CHARGED TO BUILDINGS, REPAIRS AND REPLACEMENTS)	1,779.60
TELEPHONE OPERATORS, MAIL CLERK AND MESSENGER	3,457.71
TOTAL SALARIES AND WAGES	(30,235.79)

SUPPLIES AND EXPENSE

INSURANCE AND INSPECTION	5.00
GAS	164.62
LAMPS	1,229.01
JANITOR SUPPLIES	2,803.10
HARDWARE AND SUNDRY SUPPLIES	455.05
LAUNDRY	145.37
TELEPHONE EXCHANGE RENTALS	2,852.89
RENT AND MAINTENANCE OF RENTED PROPERTY	610.00
TOTAL SUPPLIES AND EXPENSE	(8,265.04) \$38,500.83

HEATING PLANT

<u>SALARIES AND WAGES</u>	
ENGINEER AND FIREMEN	13,164.97

SUPPLIES AND EXPENSE

FUEL	14,143.87
LIGHT AND POWER (INCLUDES BUILDINGS AND CAMPUS)	4,549.80
HARDWARE AND SUNDRY SUPPLIES	176.43
OIL, GREASE, WASTE, ETC.	201.43
BOILER INSURANCE AND INSPECTION	20.00
TOTAL SUPPLIES AND EXPENSE	(19,091.53) \$32,256.50

CAMPUSSALARIES AND WAGES

GARDENERS	5,392.80
SPECIAL LABOR	65.80
TOTAL SALARIES AND WAGES	(5,458.60)

SUPPLIES AND EXPENSE

GARDENERS' SUPPLIES AND EXPENSE (INCLUDES SPRAYING AND TRIMMING TREES, ROAD MAINTENANCE, ETC.)	476.82
HARDWARE AND SUNDRY SUPPLIES	16.80
FIRE PROTECTION	489.73
IMPROVEMENT DISTRICT ASSESSMENT (UPKEEP)	(983.35)
TOTAL SUPPLIES AND EXPENSE	\$ 6,441.95

TOTAL

\$92,307.81

CURRENT FUND EXPENDITURES - GENERAL BUDGET
PHYSICAL PLANT - CAPITAL

	TOTAL	LAND AND LAND IMPROVEMENTS	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURNITURE AND FIXTURES
<u>ADMINISTRATION</u>	\$ 213.03	\$ -- --	\$ 213.03	\$ -- --	\$ -- --
<u>BUILDINGS</u>					
UNDISTRIBUTED	1,614.05	-- --	-- --	21.45	1,592.60
<u>CAMPUS</u>					
MACHINERY & APPLIANCES	302.18	-- --	302.18	-- --	-- --
FIRE PLACE	48.91	48.91	-- --	-- --	-- --
CONDUITS	287.00	287.00	-- --	-- --	-- --
TOTAL CAMPUS	(638.09)	(335.91)	(302.18)	(-- --)	(-- --)
TOTAL	\$2,465.17	\$ 335.91	\$ 515.21	\$ 21.45	\$1,592.60

SCHEDULE C 2C-3

CURRENT FUND EXPENDITURES - GENERAL BUDGET
PHYSICAL PLANT - REPAIRS AND REPLACEMENTS

	TOTAL	LAND AND LAND IMPR.	BLDGS. & ATT. FIX.	MACH. & APPLIANCES	HAND TOOLS AND PETTY EQUIPMENT	FURN. AND FIX.
<u>ADMINISTRATION</u>	\$ 67.07	\$ -- --	\$ -- --	\$ 61.07	\$ 6.00	\$ -- --
<u>BUILDINGS</u>						
ART	23.20	-- --	23.20	-- --	-- --	-- --
BIOLOGICAL STATION	84.00	-- --	84.00	-- --	-- --	-- --
BLEACHERS	66.28	-- --	66.28	-- --	-- --	-- --
CARPENTER SHOP	8.39	-- --	8.39	-- --	-- --	-- --
COOK	17.06	-- --	17.06	-- --	-- --	-- --
CRAIG	507.77	-- --	507.77	-- --	-- --	-- --
FORESTRY	29.30	-- --	29.30	-- --	-- --	-- --
GYMNASIUM, MEN	445.47	-- --	445.47	-- --	-- --	-- --
GYMNASIUM, WOMEN	47.38	-- --	47.38	-- --	-- --	-- --
JOURNALISM	147.01	-- --	147.01	-- --	-- --	-- --
LAW	87.82	-- --	87.82	-- --	-- --	-- --
LIBRARY	61.26	-- --	61.26	-- --	-- --	-- --
MUSIC PRACTICE	33.03	-- --	33.03	-- --	-- --	-- --
NATURAL SCIENCE	40.06	-- --	40.06	-- --	-- --	-- --
PHARMACY-CHEMISTRY	3,159.36	-- --	3,159.36	-- --	-- --	-- --
PRESIDENT'S HOUSE - OLD	90.20	-- --	90.20	-- --	-- --	-- --
PRESIDENT'S HOUSE - NEW	63.57	-- --	63.57	-- --	-- --	-- --
R.O.T.C.	56.34	-- --	56.34	-- --	-- --	-- --
SCIENCE, OLD	7,595.44	-- --	7,595.44	-- --	-- --	-- --
SIMPKINS	348.64	-- --	348.64	-- --	-- --	-- --
STUDENT STORE BLDG., OLD	102.53	-- --	102.53	-- --	-- --	-- --
STUDENT UNION	1,164.68	-- --	1,164.68	-- --	-- --	-- --
UNIVERSITY OR MAIN	3,377.26	-- --	3,377.26	-- --	-- --	-- --
UNDISTRIBUTED	7,087.90	-- --	5,355.57	83.01	161.96	1,487.36
TOTAL BUILDINGS	(24,643.95)	(-- --)	(22,911.62)	(83.01)	(161.96)	(1,487.36)
<u>HEATING PLANT</u>	568.96	-- --	557.44	-- --	11.52	-- --
<u>CAMPUS</u>						
CONDUITS	322.39	322.39	-- --	-- --	-- --	-- --
SEWERS	2.30	2.30	-- --	-- --	-- --	-- --
MACHINERY ETC.	143.65	-- --	-- --	108.73	34.92	-- --
TOTAL CAMPUS	(468.34)	(324.69)	(-- --)	(108.73)	(34.92)	(-- --)
TOTAL	\$25,748.32	\$324.69	\$23,469.06	\$252.81	\$214.40	\$1,487.36

CURRENT FUND EXPENDITURES

EDUCATIONAL SYSTEM - NON-GENERAL BUDGET, RESTRICTED FUNDS
(SEE SPECIAL REPORTS FOR COMPLETE RECORD OF FOREST CONSERVATION AND EXPERIMENT STATION ON NEXT PAGE)

	GRAND TOTAL	TOTAL OPERATION	SALARIES AND WAGES	SUPPLIES AND EXPENSE	TOTAL CAPITAL	TOTAL REPAIRS & REPLACE- MENTS
EDUCATIONAL & GENERAL						
FOREST CONSERVATION & EXPERIMENT STATION	\$17,565.99	\$15,258.27	\$10,135.34	\$5,122.93	\$2,209.51	\$ 98.21
STUDENT AID AND SUNDRY						
CERTIFIED PUBLIC ACCOUNTANCY	263.54	263.54	-- --	263.54	-- --	-- --
SCHOLARSHIPS AND PRIZES	995.89	995.89	-- --	995.89	-- --	-- --
TRANSP. FARE REFUNDS	410.44	410.44	-- --	410.44	-- --	-- --
TOTAL STUDENT AID AND SUNDRY	(1,669.87)	(1,669.87)	(-- --)	(1,669.87)	(-- --)	(-- --)
TOTAL	\$19,235.86	\$16,928.14	\$10,135.34	\$6,792.80	\$2,209.51	\$ 98.21

SALARIES AND WAGES

SCHEDULE C 2D-1

	GRAND TOTAL	PROFESSOR	ASSISTANT PROFESSOR	INSTRUCTOR	CLERKS	LABOR
EDUCATIONAL & GENERAL						
FOREST CONSERVATION & EXPERIMENT STATION	\$10,135.34	\$ 1,343.96	\$ 280.00	\$2,283.26	\$ 209.62	\$6,048.50

SUPPLIES AND EXPENSE

SCHEDULE C 2D-2

	TOTAL	POSTAGE	OFFICE SUPPLIES AND EXPENSE	TEL. AND TEL.	FREIGHT AND EXPRESS	TRAVEL	OTHER SUPPLIES AND EXPENSE
EDUCATIONAL & GENERAL							
FOREST CONSERVATION & EXPERIMENT STATION	\$5,122.93	\$106.50	\$ 1.40	\$109.73	\$284.43	\$775.82	\$3,845.05
TOTAL EDUCATIONAL & GENERAL	(5,122.93)	(106.50)	(1.40)	(109.73)	(284.43)	(775.82)	(3,845.05)
STUDENT AID AND SUNDRY							
CERTIFIED PUBLIC ACCOUNTANCY	263.54	-- --	6.27	-- --	-- --	90.50	166.77
SCHOLARSHIPS AND PRIZES	995.89	-- --	-- --	-- --	-- --	-- --	995.89
TRANSPORTATION FARE REFUNDS	410.44	-- --	-- --	-- --	-- --	-- --	410.44
TOTAL STUDENT AID AND SUNDRY	(1,669.87)	(-- --)	(-- --)	(-- --)	(-- --)	(90.50)	(1,573.10)
TOTAL	\$6,792.80	\$106.50	\$ 7.67	\$109.73	\$284.43	\$866.32	\$5,418.15

CAPITAL

SCHEDULE C 2D-3

	TOTAL	LAND AND FENCE	LAND IMPROVEMENTS CONDUITS	MACHINERY AND APPLIANCES	PETTY EQUIP.	SCIENTIFIC APPARATUS
EDUCATIONAL & GENERAL						
FOREST CONSERVATION & EXPERIMENT STATION	\$2,209.51	\$179.00	\$702.20	\$1,263.05	\$47.26	\$18.00

REPAIRS AND REPLACEMENTS

SCHEDULE C 2D-4

	TOTAL	LAND AND IMPROVEMENTS (CONDUITS)	BUILDINGS	MACHINERY AND APPLIANCES	HAND TOOLS AND PETTY EQUIP.
EDUCATIONAL & GENERAL					
FOREST CONSERVATION & EXPERIMENT STATION	\$ 98.21	\$ 20.08	\$ 11.70	\$ 45.43	\$ 21.00

FOREST CONSERVATION AND EXPERIMENT STATION

SUMMARY OF RECEIPTS AND DISBURSEMENTS

INCOME

LEGISLATIVE APPROPRIATION		\$ 5,000.00	
SALES, LEASES, ETC.			
NURSERY	\$7,640.12		
FOREST	<u>873.00</u>	8,513.12	
FEDERAL AID (NURSERY)			
CLARKE-McNARY	2,493.00		
NORRIS-DOXEY	<u>935.00</u>	<u>3,428.00</u>	16,941.12
BALANCE JULY 1, 1944			
CASH-STATE UNIVERSITY	2,419.39		
CASH-STATE TREASURER	2,370.71		
APPROPRIATION	<u>15.23</u>		<u>4,805.33</u>
TOTAL TO BE ACCOUNTED FOR			<u>21,746.45</u>

EXPENDITURES

(A) FORESTRY NURSERY			
OPERATION			
SALARIES AND WAGES		8,606.29	
SUPPLIES AND EXPENSE			
TRAVEL	223.68		
SEEDS AND LABORATORY SUPPLIES	291.01		
SHIPPING SUPPLIES AND EXPENSE	1,059.87		
MOTOR VEHICLES	169.67		
LAND RENTALS	1,600.00		
OTHER SUPPLIES AND EXPENSE	<u>196.19</u>		
TOTAL SUPPLIES AND EXPENSE		<u>3,540.42</u>	
TOTAL OPERATION		12,146.71	
CAPITAL			
FENCE	179.00		
CONDUITS	702.20		
MACHINERY AND APPLIANCES	1,263.05		
HAND TOOLS AND PETTY EQUIPMENT	<u>43.51</u>	2,187.76	
REPAIRS AND REPLACEMENTS			
LAND AND LAND IMPROVEMENTS-CONDUITS	20.08		
BUILDINGS	11.70		
MACHINERY AND APPLIANCES	23.40		
HAND TOOLS AND PETTY EQUIPMENT	<u>21.00</u>	76.18	
TOTAL FORESTRY NURSERY		(14,410.65)	
(B) LUBRECHT EXPERIMENTAL FOREST			
OPERATION			
SALARIES AND WAGES		1,529.05	
SUPPLIES AND EXPENSE			
TRAVEL	552.14		
MOTOR VEHICLES	63.49		
LAND RENTAL	234.94		
FOREST FIRE PROTECTION	706.67		
OTHER SUPPLIES AND EXPENSE	<u>25.27</u>	1,582.51	
CAPITAL			
HAND TOOLS AND PETTY EQUIPMENT	3.75		
SCIENTIFIC APPARATUS	<u>18.00</u>	21.75	
REPAIRS AND REPLACEMENTS			
MACHINERY AND APPLIANCES		22.03	
TOTAL LUBRECHT EXPERIMENTAL FOREST		<u>(3,155.34)</u>	
TOTAL EXPENDITURES			<u>17,565.99</u>
BALANCE JUNE 30, 1945 - CASH			
STATE UNIVERSITY		1,314.66	
STATE TREASURER		<u>2,865.80</u>	<u>4,180.46</u>

FELLOWSHIPS, SCHOLARSHIPS, AND PRIZES
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
EXPENDABLE INCOME FUND

	RECEIPTS		DISBURSEMENTS		CASH BALANCE JUNE 30, 1945
	CASH BALANCE JULY 1, 1944	INTEREST EARNINGS & GIFTS	TOTAL TO BE ACCOUNTED FOR	AWARDS	
FELLOWSHIPS - STATE TREASURER ENDOWED J. H. T. RYMAN-ECONOMICS AND SOCIOLOGY	\$3,025.45	\$ 300.09	\$3,325.54	\$ 500.00	\$2,825.54*1
SCHOLARSHIP FUNDS ENDOWED STATE TREASURER E. L. BONNER KAIMIN EDITOR'S GIFTS W. K. KELLOGG FOUNDATION MEDICAL TECHNOLOGY SCHOOL OF JOURNALISM SCHOOL OF PHARMACY B.P.O.E. SCHOLARSHIP	217.19 40.99 2,006.39 --- 400.00 (2,406.39)	219.40 64.12 59.46 425.00 400.00 (1,034.46)	436.59 105.11 2,065.85 425.00 800.00 (3,440.85)	-- -- 64.31 250.00*2 25.00 120.50 (395.50)	436.59 40.80 1,815.85*3 400.00 679.50 (3,045.35)
PRIZE FUNDS ENDOWED STATE TREASURER W. M. ABER - ORATORY PHILO S. BENNETT - ESSAY CLASS OF 1904 PRESIDENT C. A. DUNIWAY - HONOR SCHOLARSHIP BOOKS ANNIE LEWIS JOYCE MEMORIAL	38.98 107.80 13.59 15.45 7.06 (182.88)	35.07 23.63 16.75 13.36 8.38 (97.19)	74.05 131.43 30.34 28.81 15.44 (280.07)	-- -- -- -- 15.00 -- -- 6.08 (21.08)	74.05 131.43 15.34 28.81 9.36 (238.99)
GIFTS DAVID B. SMITH MEMORIAL-PSYCHOLOGY	-- --	15.00	15.00	15.00	-- --
TOTAL	\$5,872.90	\$1,730.26	\$7,603.16	\$995.89	\$6,607.27

- *1 INCLUDES \$2,525.45 TEMPORARILY INVESTED IN THE MONTANA TRUST-LEGACY FUND.
 *2 A 1943-44 AWARD.
 *3 INCLUDES \$1,750.00 TEMPORARILY INVESTED IN THE MONTANA TRUST-LEGACY FUND.
 *4 AWARD OF \$39.20, BUT NOT RECORDED UNTIL JULY, 1945.

NOTE: AFTER CLOSING THE BOOKS ADDITIONAL INCOME WAS REPORTED THAT IS NOT INCLUDED IN THE ABOVE REPORT AS FOLLOWS:
 J. H. T. RYMAN-ECONOMICS AND SOCIOLOGY FELLOWSHIP \$199.42
 MONTANA STATE UNIVERSITY SCHOOL OF LAW SCHOLARSHIP \$700.00
 THE \$199.42 RYMAN FELLOWSHIP INCOME IS ALSO AN ADDITION TO THE AMOUNT TEMPORARILY INVESTED IN THE MONTANA TRUST AND LEGACY FUND.

RESIDENCE HALLS
SUMMARY OF CASH RECEIPTS AND DISBURSEMENTSCASH BALANCE JULY 1, 1944CHECKING OR OPERATING ACCOUNT
SAVINGS ACCOUNT\$ 24,779.84 (00)
5,404.70 \$19,375.14 (00)RECEIPTSOPERATING INCOME
(SCHEDULE C 2G2, PAGE 30)

154,663.70

ADD:

ACCOUNTS RECEIVABLE JULY 1, 1944

96,402.97

LESS:

ACCOUNTS RECEIVABLE JUNE 30, 1945

96,402.97
13,318.95

PREPAYMENTS OF SUMMER SESSION CHARGES

109,721.92
20.00

INTEREST ON SAVINGS

(INCREASES SAVINGS ACCOUNT)

TOTAL CASH RECEIPTS

264,405.62

TOTAL TO BE ACCOUNTED FOR

245,030.48DISBURSEMENTS

OPERATING EXPENSE (SCHEDULE C 2G2, PAGE 30)

135,802.51

LESS: DECREASE IN INVENTORIES JULY 1, 1944 TO
JUNE 30, 1945 (SEE MEMO., PAGE 31)2.24 .06
133,561.45

CAPITAL EXPENDITURES (SCHEDULE C 2G-3, PAGE 31)

1,980.34

LOTS

3,512.50
5,492.84

REPAIRS AND REPLACEMENTS EXPENDITURES

(SCHEDULE C 2G-4, PAGE 31)

22,149.49

27,642.33

TRANSFER TO STATE TREASURER FOR PURPOSE OF
PAYING INTEREST AND RETIREMENT OBLIGATIONS
ON BONDED INDEBTEDNESS OF NEW HALL15,682.50

TOTAL CASH DISBURSEMENTS

176,886.28CASH BALANCE JUNE 30, 1945CHECKING OR OPERATING ACCOUNT
SAVINGS ACCOUNT62,719.50
5,424.70568,144.20

RESIDENCE HALLS

SCHEDULE C 2G-1

MEMORANDUM OF COMPARATIVE OPERATING INCOME AND EXPENDITURES

	1940-41	1941-42	1942-43	1943-44	1944-45
INCOME	\$126,711.90	\$114,140.28	\$243,855.73	\$432,155.17	\$154,663.70
EXPENDITURES FOR OPERATION	95,439.44	88,731.37	184,573.37	400,461.66	135,802.51
EXCESS INCOME OVER EXPENDITURES FOR OPERATION	\$ 31,272.46	\$ 25,408.91	\$ 59,282.36	\$ 31,693.51	\$ 18,861.19
EXPENDITURES FOR CAPITAL, REPAIRS AND REPLACEMENTS	\$ 10,726.31	\$ 2,942.64	\$ 9,821.84	\$ 8,472.97	\$ 27,642.33
BOND INTEREST AND REDEMPTION					
TRANSFERS FOR:					
INTEREST	\$ 9,315.00	\$ 8,642.50	\$ 7,470.00	\$ 7,087.50	\$ 6,682.50
REDEMPTIONS	8,000.00	33,000.00	8,000.00	9,000.00	9,000.00
TOTAL	\$ 17,315.00	\$ 41,642.50	\$ 15,470.00	\$ 16,087.50	\$ 15,682.50
CASH BALANCE JUNE 30, 1945	\$ 56,657.11	\$ 36,351.80	\$ 48,655.43	\$19,375.14(00)	\$68,144.20

AUXILIARY ENTERPRISE
RESIDENCE HALLS

STATEMENT OF OPERATING INCOME AND EXPENSE

	317TH CTD		ASTR (ARMY RESERVES)		REGULAR		1944-45
	ARMY MESSING	ARMY QUARTERING	ARMY MESSING	ARMY QUARTERING	UNIVERSITY STUDENTS BOARD	ROOMS	GRAND TOTAL BOARD & ROOM
INCOME							
BOARD	\$-1,348.50	-- --	\$42,658.53	-- --	\$70,687.95	-- --	\$111,997.98
ROOMS	-- --	-364.15	-- --	11,467.45	-- --	31,562.42	42,665.72
TOTAL OPERATING INCOME	-1,348.50	-364.15	42,658.53	11,467.45	70,687.95	31,562.42	154,663.70
EXPENSES FOR OPERATION							
SALARIES AND WAGES							
ADMINISTRATION	213.06	796.70	1,762.94	771.81	5,034.76	8,941.73	17,521.00
CLERICAL	150.00	30.00	679.68	334.02	1,932.87	1,439.85	4,566.42
FULL TIME EMPLOYEES	119.67	2,238.36	9,996.80	1,675.61	16,511.05	5,539.92	36,081.41
STUDENTS	-- --	-- --	-- --	-- --	4,585.00	-- --	4,585.00
TOTAL SALARIES AND WAGES	482.73	3,065.06	12,439.42	2,781.44	28,063.68	15,921.50	62,753.83
SUPPLIES AND EXPENSE							
OFFICE SUPPLIES	26.70	40.71	25.18	-- --	119.97	145.44	358.00
TELEPHONE & TELEGRAPH	8.00	20.00	69.45	250.33	208.97	801.86	1,358.61
SUBSISTENCE	-- --	-- --	25,877.83	-- --	31,666.65	-- --	57,544.48
KITCHEN FUEL (GAS)	16.30	-- --	191.22	-- --	79.97	-- --	287.49
JANITOR SUPPLIES	-- --	247.76	88.15	397.65	8.84	788.93	1,531.33
HOUSEHOLD SUPPLIES	-- --	-- --	151.89	5.00	1,015.84	52.88	1,225.61
HEAT (FIXED CHARGE)	-- --	-- --	809.23	2,709.16	683.13	3,871.09	8,072.61
LIGHT	-- --	20.60	238.20	289.85	554.72	1,117.70	2,221.07
WATER	3.00	6.10	26.35	88.75	99.22	267.58	491.00
LAUNDRY	31.40	345.03	535.53	522.86	1,388.99	1,599.63	4,423.44
MISCELLANEOUS							
ENTERTAINMENT	-- --	-- --	-- --	-- --	13.60	-- --	13.60
INSURANCE (INDUSTRIAL ACCIDENT)	-- --	-- --	124.39	27.81	358.43	500.00	1,010.63
OTHER ITEMS	-- --	188.10	-- --	7.00	-- --	-- --	195.10
ACTIVATING EXPENSE	-4.38	-5,679.91	-- --	-- --	-- --	-- --	-5,684.29
TOTAL SUPPLIES AND EXPENSE	81.02	-4,811.61	28,137.42	4,298.41	36,198.33	9,145.11	73,048.68
TOTAL EXPENSES FOR OPERATION	563.75	-1,746.55	40,576.84	7,079.85	64,262.01	25,066.61	135,802.51
DIFFERENCE BETWEEN INCOME AND OPERATING EXPENSE	\$-1,912.25	\$1,382.40	\$2,081.69	\$4,387.60	\$6,425.94	\$6,495.81	\$18,861.19

NOTE: TO RECONCILE EXPENDITURES FOR SUPPLIES WITH THE SUMMARY ON PAGE 14, DECREASE STORES, 2,241.06.

RESIDENCE HALLS

SCHEDULE C 2G-3

STATEMENT OF CAPITAL EXPENDITURES

	317TH CTD		ASTR (ARMY RESERVES)		REGULAR		PURCHASE	1944-45
	ARMY MESSING	ARMY QUARTERING	ARMY MESSING	ARMY QUARTERING	UNIVERSITY STUDENTS BOARD	ROOMS	OF LAND	GRAND TOTAL BOARD & ROOM
CAPITAL								
LAND - LOTS	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$3,512.50	\$ 3,512.50
BUILDINGS & ATTACHED FIXTURES	---	---	---	---	233.60	---	---	233.60
MACHINERY & APPLIANCES	---	---	---	---	684.20	---	---	684.20
FURNITURE & FIXTURES	---	---	---	---	863.39	199.15	---	1,062.54
TOTAL EXPENDITURES FOR CAPITAL	\$ ---	\$ ---	\$ ---	\$ ---	\$1,781.19	\$ 199.15	\$3,512.50	\$ 5,492.84

RESIDENCE HALLS

SCHEDULE C 2G-4

STATEMENT OF REPAIRS AND REPLACEMENTS EXPENDITURES

	317TH CTD		ASTR (ARMY RESERVES)		REGULAR		1944-45
	ARMY MESSING	ARMY QUARTERING	ARMY MESSING	ARMY QUARTERING	UNIVERSITY STUDENTS BOARD	ROOMS	GRAND TOTAL BOARD & ROOM
REPAIRS AND REPLACEMENTS							
BUILDINGS & ATTACHED FIXTURES	\$1,456.96	\$6,645.48	\$ 1.25	\$ 96.66	\$1,047.07	\$3,777.37	\$13,024.79
MACHINERY & APPLIANCES	16.50	---	5.01	---	200.85	54.62	276.98
FURNITURE & FIXTURES	4.38	6,004.80	---	178.40	855.59	1,804.55	8,847.72
TOTAL EXPENDITURES FOR REPAIRS AND REPLACEMENTS	\$1,477.84	\$12,650.28	\$ 6.26	\$ 275.06	\$2,103.51	\$5,636.54	\$22,149.49

MEMORANDUM OF STORES INVENTORIES

	JULY 1, 1944	JULY 1, 1945
CORBIN HALL	\$1,293.54	\$1,551.48
NORTH HALL	1,118.59	---
SOUTH HALL	1,791.25	410.84
DECREASE IN INVENTORIES DURING 1944-45	4,203.38	1,962.32
	---	2,241.06
	\$4,203.38	\$4,203.38

HEALTH SERVICE

SPECIAL REPORT OF NET RECEIPTS AND DISBURSEMENTS

	ACTUAL 1940-41	ACTUAL 1941-42	ACTUAL 1942-43	ACTUAL 1943-44	ACTUAL 1944-45
<u>CASH BALANCE, JULY 1</u>	\$ 531.15	\$1,991.72	\$ 43.34	\$2,462.09	\$4,163.89
<u>RECEIPTS</u>					
STUDENTS' HEALTH SERVICE FUND					
STUDENT FEES					
SUMMER SESSION	806.80	625.20	418.00	-- --	-- --
REGULAR YEAR	15,571.50	12,244.50	8,608.76	5,332.50	6,375.00
ATHLETIC BOARD	-- --	500.00	-- --	-- --	-- --
ARMY AIR FORCE CONTRACT					
ACTIVATING REIMBURSEMENT	-- --	-- --	1,512.71	-119.69	-- --
REGULAR MONTHLY CHARGE (3 MONTHS)	-- --	-- --	4,156.05	10,091.10	-1,091.72
CIVIL AERONAUTICS ADMINISTRATION	-- --	-- --	126.00	-- --	-- --
ARMY SPECIALIZED TRAINING PROGRAM	-- --	-- --	-- --	297.16	2,706.09
MISCELLANEOUS					
REIMBURSEMENT FOR HOSPITALIZATION, ETC.	830.23	520.75	1,431.03	90.20	42.00
TOTAL STUDENTS' HEALTH SERV. FUND	(17,208.53)	(13,890.45)	(16,252.55)	(15,691.27)	(8,031.37)
STATE UNIVERSITY GENERAL BUDGET	86.39	111.95	88.33	48.40	11.55*
TOTAL RECEIPTS	(17,294.92)	(14,002.40)	(16,340.88)	(15,739.67)	(8,042.92)
TOTAL TO BE ACCOUNTED FOR	\$17,826.07	\$15,994.12	\$16,384.22	\$18,201.76	\$12,206.81
<u>DISBURSEMENTS</u>					
OPERATING COSTS					
SALARIES AND WAGES					
DIRECTOR AND PHYSICIAN	3,900.00	3,900.00	3,371.50	4,640.00	-- --
ASSISTANT PHYSICIAN	2,400.00	2,638.86	-- --	-- --	-- --
NURSE, REGULAR	1,055.99	1,041.18	1,354.85	3,140.00	3,228.49
NURSE, SPECIAL	77.00	305.00	-- --	-- --	-- --
PROCTOR, SOUTH HALL	178.30	-- --	-- --	-- --	-- --
LABORATORY TECHNICIAN	96.50	85.75	-- --	-- --	-- --
SECRETARY & MISCELLANEOUS CLERKS	1,042.81	1,104.15	107.07	-- --	-- --
PHYSICAL EXAMINATIONS	52.50	100.00	60.50	6.39	6.39
TOTAL SALARIES AND WAGES	(8,803.10)	(9,174.94)	(4,893.92)	(7,786.39)	(3,234.88)
SUPPLIES AND EXPENSE					
OFFICE SUPPLIES AND EXPENSE	96.14	106.08	62.06	178.68	35.56
MEDICAL SUPPLIES	727.80	639.25	858.41	1,925.77	446.51
TRANSPORTATION (INCLUDES AMBULANCE SERVICE)	299.95	184.15	66.15	58.39	27.10
SUNDRY	184.77	256.24	129.42	288.80	44.16
TOTAL SUPPLIES AND EXPENSE	(1,308.66)	(1,185.72)	(1,116.04)	(2,451.64)	(553.33)
HOSPITALIZATION & PROFESSIONAL SERV.	5,606.61	5,334.10	7,738.81	3,756.51	5,443.11
INFIRMARY RENT	-- --	-- --	173.36	43.33	-- --
TOTAL OPERATING COSTS	(15,718.37)	(15,694.76)	(13,922.13)	(14,037.87)	(9,231.32)
CAPITAL & REPAIR COSTS					
BUILDING ALTERATIONS	-- --	24.73	-- --	-- --	-- --
EQUIPMENT	115.98	231.29	-- --	-- --	15.00
TOTAL CAPITAL & REPAIR COSTS	(115.98)	(256.02)	(-- --)	(-- --)	(15.00)
TOTAL DISBURSEMENTS	\$15,834.35	\$15,950.78	\$13,922.13	\$14,037.87	\$9,246.32
<u>CASH BALANCE, JUNE 30</u>	\$ 1,991.72	\$ 43.34	\$ 2,462.09	\$ 4,163.89	\$2,960.49

*ACTUAL PAYMENTS FROM GENERAL BUDGET FUND FOR 1944-45 INCLUDED: CLERKS \$6.39, OFFICE S & E \$5.16.

STORES ACCOUNTSSUMMARY OF OPERATIONS

ACCOUNT	BALANCE 6/30/44	PURCHASES	TOTAL TO BE ACCOUNTED FOR	SUPPLIES ISSUED TO DEPARTMENTS	CASH SALES	TOTAL SUPPLIES ISSUED	BALANCE 6/30/45
CARPENTER SHOP	\$ 757.06	\$ 5,268.82	\$ 6,025.88	\$ 5,067.27	\$ 1,011.27	\$ 6,078.54	\$ 52.66 (00)
CHEMISTRY	11,569.56	1,350.71	12,920.27	2,555.12	14.24	2,569.36	10,350.91
OFFICE SUPPLIES							
POSTAGE	1,020.51	2,757.43	3,777.94	2,645.61	33.18	2,678.79	1,099.15
STATIONERY	2,685.98	1,774.33	4,460.31	1,803.94	161.54	1,965.48	2,494.83
TOTAL	\$16,033.11	\$11,151.29	\$27,184.40	\$12,071.94	\$ 1,220.23	\$13,292.17	\$13,892.23

STUDENT LOAN FUNDS

EXHIBIT D 1

FUND RECORD

FISCAL REPORT 1944-45

	BALANCE JULY 1, 1944				INCREASES	DECREASES	BALANCE JUNE 30, 1945			
	CASH	STUDENT LOANS	INVESTED	TOTAL			CASH	STUDENT LOANS	INVESTED	TOTAL
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN (AAUW)	\$2,250.02	\$ 567.17	\$ -- --	\$2,817.19	\$ 56.69	\$ 97.45	\$1,161.76	\$ 134.67	\$1,480.00	\$2,776.43
ASSOCIATED WOMEN STUDENTS (AWS)	1,639.98	790.74	-- --	2,430.72	58.60	60.00	2,179.60	249.72	-- --	2,429.32
CLASS OF 1923	185.82	85.00	-- --	270.82	-- --	45.00	185.82	40.00	-- --	225.82
FORESTRY CLUB	1,951.65	1,091.23	-- --	3,042.88	62.35	-- --	2,123.76	981.47	-- --	3,105.23
GENERAL	47.00	124.01	-- --	171.01	17.56	27.65	90.92	70.00	-- --	160.92
MEMORIAL FUND ELECTA CHAPTER #7, ORDER EASTERN STAR	109.69	75.00	-- --	184.69	102.00	-- --	286.69	-- --	-- --	286.69
SCOTTISH RITE MASON CLUB OF MISSOULA	356.43	122.39	-- --	478.82	3.13	-- --	396.56	85.39	-- --	481.95
SIGMA DELTA CHI	16.16	25.00	-- --	41.16	-- --	-- --	16.16	25.00	-- --	41.16
W. K. KELLOGG FOUNDATION	2,000.00	-- --	-- --	2,000.00	-- --	-- --	2,000.00	-- --	-- --	2,000.00
J. H. T. RYMAN	-- --	-- --	720.01	720.01	825.55	-- --	-- --	-- --	1,545.56	1,545.56
	\$8,556.75	\$2,880.54	\$720.01	\$12,157.30	\$1,125.88*	\$230.10	\$8,441.27	\$1,586.25	\$3,025.56	\$13,053.08

*SEE DETAIL BELOW

EXHIBIT D 2

	LOAN RECORD						INCREASES - DETAIL			
	OUTSTANDING JULY 1, 1944		NEW LOANS		LOANS PAID	LOANS CANCEL- LED	OUTSTANDING JUNE 30, 1945		STUDENT LOAN INTEREST	ENDOWMENT INTEREST
	No.	AMOUNT	No.	AMOUNT	AMOUNT		No.	AMOUNT		
AMERICAN ASSOCIATION OF UNIVERSITY WOMEN (AAUW)	8	\$ 567.17	--	-- --	\$ 335.05	\$ 97.45	2	\$ 134.67	\$ 56.69	-- --
ASSOCIATED WOMEN STUDENTS (AWS)	11	790.74	--	-- --	481.02	60.00	3	249.72	58.60	-- --
CLASS OF 1923	2	85.00	--	-- --	-- --	45.00	1	40.00	-- --	-- --
FORESTRY CLUB	25	1,091.23	1	50.00	159.76	-- --	22	981.47	62.35	-- --
GENERAL	3	124.01	--	-- --	26.36	27.65	2	70.00	17.56	-- --
MEMORIAL FUND ELECTA CHAPTER #7, ORDER EASTERN STAR	1	75.00	--	-- --	75.00	-- --	0	-- --	102.00	-- --
SCOTTISH RITE MASON CLUB OF MISSOULA	3	122.39	--	-- --	37.00	-- --	2	85.39	3.13	-- --
SIGMA DELTA CHI	1	25.00	--	-- --	-- --	-- --	1	25.00	-- --	-- --
W. K. KELLOGG FOUNDATION	--	-- --	--	-- --	-- --	-- --	0	-- --	-- --	-- --
J. H. T. RYMAN	--	-- --	--	-- --	-- --	-- --	0	-- --	825.55	825.55
	54	\$2,880.54	1	\$ 50.00	\$1,114.19	\$230.10	33	\$1,586.25	\$1,125.88	\$188.74

NOTE: AFTER CLOSING THE BOOKS ADDITIONAL INCOME WAS REPORTED THAT IS NOT INCLUDED IN THE ABOVE REPORT AS FOLLOWS:
J. H. T. RYMAN STUDENT LOAN FUND \$466.15. THIS MAKES A TOTAL OF \$2,011.71 IN THIS FUND, OF WHICH \$1,186.15 IS
INVESTED IN THE MONTANA TRUST AND LEGACY FUND.

PAGE 34

ENDOWMENTS
PERMANENT NON-EXPENDABLE FUNDS
CHANGES IN FUND

	TOTAL FUND JULY 1, 1944	WITHDRAWALS FROM FUND	TOTAL JUNE 30, 1945
<u>EDUCATIONAL</u>			
W. W. DIXON, LAW	\$ 85,250.00	\$ -- --	\$ 85,250.00
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	7,500.00	-- --	7,500.00
<u>NON-EDUCATIONAL</u>			
<u>FELLOWSHIPS</u>			
J. H. T. RYMAN, ECONOMICS & SOCIOLOGY	13,744.04	500.00	13,244.04*1
<u>SCHOLARSHIPS</u>			
E. L. BONNER	6,570.00	-- --	6,570.00
KAIMIN EDITOR'S	1,920.00	-- --	1,920.00
W. K. KELLOGG FOUNDATION - MED. TECH.	2,000.00	250.00	1,750.00*2
<u>PRIZES</u>			
W. M. ABER - ORATORY	1,050.00	-- --	1,050.00
PHILO S. BENNETT - ESSAY	707.50	-- --	707.50
CLASS OF 1904	502.00	-- --	502.00
PRESIDENT C. A. DUNIWAY - HONOR			
SCHOLARSHIP BOOKS	400.00	-- --	400.00
ANNIE LEWIS JOYCE MEMORIAL	251.00	-- --	251.00
<u>STUDENT LOAN</u>			
J. H. T. RYMAN	37,662.98	-- --	37,662.98
	<u>\$157,557.52</u>	<u>\$750.00</u>	<u>\$156,807.52</u>

*1 INCLUDES \$2,525.45 EXPENDABLE INCOME TEMPORARILY INVESTED.

*2 EXPENDABLE INCOME TEMPORARILY INVESTED.

BONDS PAYABLE RECORD

EXHIBIT F

	BALANCE PAYABLE JULY 1, 1944	REDEMPTIONS	BALANCE PAYABLE JUNE 30, 1945
STUDENT UNION BUILDING	\$179,000.00	\$ 7,000.00	\$172,000.00
SPECIAL OBLIGATION (INCOME) 4%, FINAL MATURITY DATE 1963	153,000.00	9,000.00	144,000.00
NEW RESIDENCE HALL			
OPERATING SURPLUS (INCOME) 4 1/2%, FINAL MATURITY DATE 1952	245,000.00	6,000.00	239,000.00
SERIES I (JOURNALISM & PHARMACY-CHEMISTRY BUILDING) LAND GRANT INCOME, 3 3/4, FINAL MATURITY DATE 1968	\$577,000.00	\$22,000.00	\$555,000.00
TOTAL BONDS PAYABLE	<u>\$577,000.00</u>	<u>\$22,000.00</u>	<u>\$555,000.00</u>

EXHIBIT G

PLANT FUNDS
CONSOLIDATED SUMMARY OF RECEIPTS AND DISBURSEMENTS
(FOR ACCOUNT BALANCES SEE EXHIBIT B, PAGE 9)

	TOTAL	FEES AND EARNINGS	TRANSFER FROM OTHER FUNDS
<u>RECEIPTS</u>			
STUDENT UNION BUILDING INTEREST AND SINKING FUND	\$12,111.54	\$ 531.54	\$11,580.00
NEW RESIDENCE HALL INTEREST AND SINKING FUND	15,682.50	-- --	15,682.50
SERIES I (JOURNALISM AND PHARMACY-CHEMISTRY BUILDING) INTEREST AND SINKING FUND	14,367.47	-- --	14,367.47
BUILDING FEE FUND	10,855.00	10,855.00	-- --
TRANSFER TO STATE TREASURER	<u>\$53,016.51</u>	<u>\$11,386.54</u>	<u>\$41,629.97</u>
TOTAL RECEIPTS			

PLANT FUNDS
STUDENT UNION BUILDING
FEDERAL PROJECT 1835 (MONTANA)
INTEREST AND SINKING FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

<u>BALANCE JULY 1, 1944</u>		
CASH	\$ 216.00	
MONTANA POWER STOCK	<u>3,600.00</u>	\$3,816.00
<u>RECEIPTS</u>		
INTEREST - MONTANA POWER	162.00	
PREMIUM ON SALE OF STOCK	369.54	
TRANSFERS:		
OPERATING FUND	<u>11,580.00</u>	<u>12,111.54</u>
TOTAL TO BE ACCOUNTED FOR		\$15,927.54
<u>DISBURSEMENTS</u>		
INTEREST	7,160.00	
BOND RETIREMENT	<u>7,000.00</u>	<u>14,160.00</u>
<u>CASH BALANCE JUNE 30, 1945</u>		<u>\$1,767.54</u>

NEW RESIDENCE HALL
INTEREST AND SINKING FUND

SCHEDULE G 2

<u>CASH BALANCE JULY 1, 1944</u>		\$ 832.50
<u>RECEIPTS</u>		
TRANSFER FROM RESIDENCE HALLS OPERATING FUND		<u>15,682.50</u>
TOTAL TO BE ACCOUNTED FOR		\$16,515.00
<u>DISBURSEMENTS</u>		
INTEREST EXPENSE	6,750.00	
BOND RETIREMENT	<u>9,000.00</u>	<u>15,750.00</u>
<u>CASH BALANCE JUNE 30, 1945</u>		<u>\$ 765.00*</u>

*INTEREST DUE FOR WHICH THE OWNERS HAVE NOT
PRESENTED CLAIMS FOR PAYMENT.

PLANT FUNDS
BUILDING FEE FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

SCHEDULE G 3

<u>CASH BALANCE JULY 1, 1944</u>		
STATE TREASURER	\$3,512.47	
STATE UNIVERSITY BUSINESS MANAGER	<u>182.50</u>	\$3,694.97
<u>RECEIPTS</u>		
STUDENT FEES		<u>10,707.50</u>
TOTAL TO BE ACCOUNTED FOR		\$14,402.47
<u>DISBURSEMENTS</u>		
TRANSFER TO SERIES I BOND, INTEREST AND SINKING FUND (TOTAL REQUIRED FOR 1946-47 IS \$15,606.25)		<u>14,367.47*</u>
<u>CASH BALANCE JUNE 30, 1945</u>		<u>\$ 35.00</u>
STATE UNIVERSITY BUSINESS MANAGER		

*THE DIFFERENCE BETWEEN THIS AMOUNT AND THE REQUIRED SUM OF \$15,606.25
(\$1,238.78) IS TO BE TRANSFERRED FROM THE ARMY AIR FORCE FUND.)

PLANT FUNDS

SERIES I BONDS

INTEREST AND SINKING FUND

<u>CASH BALANCE JULY 1, 1944</u>		\$31,218.08
<u>RECEIPTS</u>		
TRANSFER FROM BUILDING FEE FUND		<u>14,367.47</u>
TOTAL TO BE ACCOUNTED FOR		\$45,585.55
<u>DISBURSEMENTS</u>		
INTEREST CHARGE	\$9,056.25	
BOND RETIREMENT	<u>6,000.00</u>	<u>15,056.25</u>
<u>CASH BALANCE OR RESERVE JUNE 30, 1945</u>		<u>\$30,529.30</u>

MEMORESERVE

PAST DUE INTEREST PAYMENTS NOT CLAIMED BY OWNER TO DATE	\$1,311.83	
1945-46 OBLIGATIONS		
INTEREST	8,850.00	
BONDS MATURING	6,000.00	
TOTAL	(14,850.00)	
1946-47 OBLIGATIONS		
INTEREST	7,367.47*	
BONDS MATURING	7,000.00	
TOTAL	<u>(14,367.47)</u>	<u>\$30,529.30</u>

*REQUIREMENT IS \$8,606.25. AN ADDITIONAL SUM OF \$1,238.78 IS TO BE PROVIDED FROM THE ARMY AIR FORCE FUND.

MONTANA STUDENT UNION

OPERATING FUND

SUMMARY OF RECEIPTS AND DISBURSEMENTS

CASH BALANCE JULY 1, 1944

\$ 10,501.30

RECEIPTS

STUDENT FEES

SUMMER - 1944	\$ 23.35	
REGULAR - 1944-45	3,570.76	
SUMMER - 1945	<u>646.86</u>	\$ 4,240.97
A.S.T.R.P.		605.97

RENTALS

STORE	1,600.00	
THEATER	930.24	
TAILOR SHOP	240.00	
BALLROOMS	928.12	
MUSIC PRACTICE	505.25	
KITCHEN AND DISHES	19.00	
MEETING ROOMS	<u>105.00</u>	4,327.61

SPONSORED ACTIVITIES

CHECKROOM & REFRESHMENT SALES	205.84	
PHONOGRAPH	117.65	
BARBER SHOP	<u>2,441.77</u>	2,765.26

MISCELLANEOUS

FIRE INSURANCE	67.50	
SUNDRY	<u>63.61</u>	<u>131.11</u>
		<u>12,070.92</u>

TOTAL TO BE ACCOUNTED FOR

\$ 22,572.22

DISBURSEMENTS

MANAGEMENT AND GENERAL

SALARIES AND WAGES: MANAGEMENT, CLERKS, AND TECHNICIAN	\$ 2,658.20	
OFFICE SUPPLIES AND EXPENSE	25.84	
ACCOUNTING AND GENERAL OFFICE EXPENSE	200.00	
INSURANCE, INDUSTRIAL ACCIDENT	33.45	
SUMMER SESSION RECREATION	62.53	
MISCELLANEOUS	<u>17.40</u>	2,997.42

BUILDING MAINTENANCE AND OPERATION

SALARIES AND WAGES, JANITOR(PART TIME), WATCHMAN, ETC.	709.80	
SUPPLIES AND EXPENSE	104.15	
PIANO & ORGAN PRACTICE	86.50	
REPAIRS AND REPLACEMENTS BUILDINGS	38.42	
EQUIPMENT AND FURNITURE	<u>1,124.81</u>	2,063.68

SPONSORED ACTIVITIES

CHECKROOM AND REFRESHMENTS	104.52	
GAME ROOM & RECREATION SUPPLIES	109.65	
DANCES	34.51	
BARBER SHOP OPERATION	<u>1,730.57</u>	1,979.25

MISCELLANEOUS

REFUND TO STATE UNIVERSITY	774.98	
A. A. F. FUND (SEE 1943-44 REPORT)	<u>2.25</u>	777.23
SUNDRY		(7,817.58)

TOTAL DISBURSEMENTS FOR OPERATING EXP.

CAPITAL EXPENDITURES

IMPROVEMENTS ON PHONOGRAPH FOR LISTENING ROOM		91.78
TRANSFER TO INTEREST AND SINKING FUND	<u>11,580.00</u>	

GRAND TOTAL DISBURSEMENTS

19,489.36

CASH BALANCE JUNE 30, 1945

\$ 3,082.86

NOTE: OF THE \$260 DONATED BY THE ASSOCIATED WOMEN STUDENTS IN 1943-44 FOR EXPENDITURES IN CONNECTION WITH THE LISTENING ROOM THERE REMAINS AN UNEXPENDED BALANCE OF \$153.22 THAT IS INCLUDED IN THE TOTAL CASH BALANCE.

MONTANA STUDENT UNION

CONSOLIDATED STATEMENT SHOWING FUNDS AVAILABLE FOR
CURRENT OPERATIONS AND RETIREMENT OF INDEBTEDNESS

ASSETS

OPERATING FUND (STATE UNIVERSITY)	
CASH	\$ 3,082.86
INTEREST AND SINKING FUND (STATE TREASURER)	1,767.54
ACCOUNTS RECEIVABLE	<u>232.00</u>
TOTAL ASSETS	5,082.40

LIABILITIES

(BONDED INDEBTEDNESS IS \$172,000.00. ALL REDEMPTION OBLIGATIONS TO DATE HAVE BEEN MET. THE NEXT ONE IS DUE ON MARCH 1, 1945 AND IS \$7,000.00.)

SURPLUS

AVAILABLE FOR CURRENT OPERATIONS, INTEREST EXPENSE, AND RETIREMENT OF INDEBTEDNESS	\$13,731.00
SURPLUS JULY 1, 1944	<u>7.74</u>
ADJUSTING FOR ACCOUNTS RECEIVABLE	13,738.74
ADD FOR NET ADJUSTMENTS	<u>8,656.34</u>
CURRENT YEAR DEFICIT	\$ <u>5,082.40</u>

MONTANA STUDENT UNION

EXHIBIT H3

COMPARATIVE CONSOLIDATED FUND STATEMENT
INCOME AND EXPENSES

<u>INCOME</u>	<u>1940-41</u>	<u>1941-42</u>	<u>1942-43</u>	<u>1943-44</u>	<u>1944-45</u>
OPERATIONS					
STUDENT FEES	\$ 9,292.91	\$ 7,236.68	\$ 7,465.48	\$ 7,366.69	\$ 4,846.94
RENTALS AND MISC.	5,926.45	5,952.77	4,777.45	6,545.27	4,494.30
SPONSORED ACTIVITIES					
ACCOUNTING OFFICE SERVICE	2,685.29	-- --	-- --	-- --	-- --
PROGRAMS, DANCES, ETC.	968.10	883.79	1,003.23	754.57	323.49
BARBER SHOP	-- --	-- --	5,452.50	19,652.70	2,441.77
TOTAL SPONSORED ACTS.	(3,653.39)	(883.79)	(6,455.78)	(20,407.27)	(2,765.26)
TOTAL OPERATING INCOME	(18,872.75)	(14,073.24)	(18,698.66)	(34,319.23)	(12,106.50)
INTEREST EARNINGS					
MONTANA POWER STOCK	216.00	216.00	216.00	216.00	531.54
OTHER INVESTMENTS					
ASSOC. STUDENTS' STORE	496.36	740.72	-- --	-- --	-- --
ASSOC. STUDENTS' RESERVE	444.04	758.39	-- --	-- --	-- --
TOTAL INCOME	\$20,029.15	\$15,788.35	\$18,914.66	\$34,535.23	\$12,638.04
<u>EXPENDITURES</u>					
OPERATING ACCOUNT					
MANAGEMENT					
SALARIES & WAGES	\$ 2,177.54	\$ 1,823.80	\$ 2,124.97	\$ 2,881.42	\$ 2,658.20
SUPPLIES & EXPENSE	155.22	368.48	330.60	249.53	139.22
ACCOUNTING OFFICE	-- --	600.00	200.00	300.00	200.00
GENERAL EXPENSE					
JANITORS-SAL. & WAGES	2,004.76	2,082.03	1,318.55	719.53	709.80
SUPPLIES & EXPENSE	354.02	228.75	85.19	271.55	122.90
INSURANCE (FIRE, ETC., AND BURGLARY)	751.34	803.89	-- --	-- --	-- --
REPAIRS AND REPLACEMENTS	699.31	499.40	315.31	64.99	1,153.23
SPONSORED ACTIVITIES					
ACCOUNTING OFFICE					
SALARIES AND WAGES	2,703.91	-- --	-- --	-- --	-- --
SUPPLIES & EXPENSE	255.39	-- --	-- --	-- --	-- --
PROGRAMS, DANCES, ETC.	740.72	382.77	197.66	468.78	248.68
BARBER SHOP	-- --	-- --	3,574.35	14,372.53	1,730.57
TOTAL SPONSORED ACTS.	(3,700.02)	(382.77)	(3,842.97)	(14,841.31)	(1,979.25)
INTEREST ON BONDED INDEBT.	7,880.00	7,640.00	7,640.00	7,400.00	7,160.00
TOTAL OPERATING EXPENSE	17,722.21	14,447.12	15,786.63	26,728.33	14,202.60
CAPITAL EXPENDITURES	96.75	35.44	2,843.57	65.00	91.78
TOTAL EXPENDITURES	17,818.96	14,482.56	18,630.20	26,793.33	14,294.38
CURRENT SURPLUS OR DEFICIT	2,210.19	1,305.79	284.46	1,741.90	1,656.34
BOND REDEMPTION OBLIGATION	6,000.00	6,000.00	6,000.00	6,000.00	7,000.00
DEFICIT OR SURPLUS	\$3,789.81	\$4,694.21	\$5,715.54	\$1,741.90	\$3,656.34

SUMMARY OF RECEIPTS AND DISBURSEMENTS

	BALANCE JULY 1, 1944	RECEIPTS	DISBURSEMENTS	BALANCE JUNE 30, 1945
<u>ASSOCIATED STUDENTS</u>				
GENERAL A.S.M.S.U.				
OPERATING FUND	\$ 1,115.12	\$ 1,995.74	\$ 1,331.40	\$ 1,779.46
RESERVE FUND	1,198.26	9,678.90	260.42	10,616.74
<u>ACTIVITIES</u>				
ATHLETICS				
MAJOR SPORTS	2,705.33	11,404.73	13,303.25	806.81
MINOR & INTRAMURAL SPORTS (MEN)	421.56	187.10	147.45	461.21
WOMEN'S ATHLETICS	---	500.00	472.56	27.44
BAND	2.60	53.00	---	55.60
CLASS OF 1948	---	24.72	24.72	---
CLASS OF 1945	---	529.75	529.75	---
DEBATE & ORATORY	91.85	450.00	130.01	411.84
GLEE CLUB & ORCHESTRA FUND	6.04	---	---	6.04
PUBLICATIONS				
KAIMIN	718.66	3,465.28	3,497.13	686.81
SENTINEL - 1944	---	201.50	201.50	---
SENTINEL - 1945	---	5,081.84	4,947.66	134.18
SENTINEL - 1946	---	500.00	18.54	481.46
SPECIAL ENTERTAINMENT	---	25.00	25.00	---
STUDENT THEATRICALS				
MASQUERS	90.92	1,362.91	1,392.41	61.42
SPECIAL SHOWS	426.68	---	---	426.68
TRADITIONS BOARD	40.08	---	33.75	6.33
TOTAL ASSOCIATED STUDENTS' ACCOUNTS	(6,817.10)	(35,460.47)	(26,315.55)	(15,962.02)
<u>STUDENT ORGANIZATIONS (SELF SUPPORTING)</u>				
ALPHA LAMBDA DELTA	6.40	174.55	166.80	14.15
AMERICAN PHARMACEUTICAL ASSOCIATION	12.00	---	---	12.00
ASSOCIATED MEN STUDENTS	21.10	138.75	159.85	---
ASSOCIATED WOMEN STUDENTS	104.38	449.00	221.20	332.18
BUSINESS AD CLUB	4.38	---	---	4.38
COUNCIL OF FRATERNITY PRESIDENTS	13.12	---	---	13.12
DRUIDS	4.76	---	---	4.76
FORESTER'S BALL FUND	233.32	---	---	233.32
FORESTRY CLUB	12.23	189.85	193.01	9.07
FORESTRY KAIMIN - 1942	3.75	---	---	3.75
HOME ECONOMICS CLUB	1.19	---	---	1.19
INDEPENDENTS	---	83.87	69.30	14.57
INTERCOLLEGIATE KNIGHTS	33.64	---	---	33.64
INTERFRATERNITY COUNCIL	---	115.00	103.76	11.24
KAPPA EPSILON	4.26	88.25	67.10	25.41
KAPPA PSI	.56	---	---	.56
KAPPA TAU	29.23	15.00	16.56	27.67
"Μ" CLUB	1.18	---	---	1.18
MANAGER'S CLUB SCHOLARSHIP FUND	.97	---	---	.97
MASQUER'S CLUB	16.78	17.50	12.00	22.28
MAVERICKS	.49	---	---	.49
MORTAR BOARD	3.24	233.60	233.79	3.05
MOUNTAINEER	.09	319.96	303.61	16.44
PANHELLENIC COUNCIL	396.83	424.00	287.81	533.02
PHARMACY CLUB	3.31	18.50	16.62	5.19
PHI SIGMA	12.12	63.40	58.62	16.90
PRESS CLUB	2.64	78.71	78.59	2.76
PSI CHI	2.53	---	---	2.53
* SCABBARD & BLADE	8.59	---	---	8.59
SIGMA DELTA CHI	27.95	42.60	50.10	20.45
SOCIOLOGY CLUB	7.27	13.00	20.25	.02
SPUR, TANAN OF	43.23	416.01	334.71	124.53
TAU KAPPA ALPHA	7.20	---	---	7.20
THETA SIGMA PHI	126.04	645.13	647.75	123.42
WOMEN'S ATHLETIC ASSOCIATION	---	323.20	267.04	56.16
WOMEN'S PHYSICAL EDUCATION CLUB	3.50	---	---	3.50
WORLD STUDENT SERVICE FUND	---	36.45	36.45	---
STUDENT COOPERATIVE ASSOCIATION	---	125.27	---	125.27
* RESIDENCE HALLS CLUBS				
CORBIN MEN	---	61.00	61.00	---
CORBIN WOMEN	---	103.50	103.50	---
TOTAL STUDENT ORGANIZATIONS (SELF SUPPORTING)	(1,148.28)	(4,176.10)	(3,509.42)	(1,814.96)

SUMMARY OF RECEIPTS AND DISBURSEMENTS

(CONTINUED)

BALANCE

BALANCE

JULY 1, 1944

RECEIPTS

DISBURSEMENTS

JUNE 30, 1945

AUXILIARY ORGANIZATIONS AND ACTIVITIES

* ARMY AIR FORCE RECREATION	195.04	83.65	73.70	204.99
ARMY AIR FORCE GREMLIN	130.27	---	130.27	---
ALUMNI ASSOCIATION	948.58	2,786.00	533.97	3,200.61
FACULTY CLUB	34.03	95.00	54.65	74.38
FACULTY PUBLIC EXERCISE COMMITTEE	---	25.00	11.70	13.30
FACULTY RETIREMENT FUND	97.35	---	12.05	85.30
FACULTY WOMEN'S CLUB	37.44	82.27	42.49	77.22
FEDERAL TAX COLLECTIONS	---	680.42	646.52	33.90
GENERAL ACCOUNTING OFFICE	556.76	1,229.76	656.70	1,129.82
HIGH SCHOOL DEBATE ASSOCIATION	.97	56.75	28.61	29.11
HIGH SCHOOL EDITORIAL ASSOCIATION	---	130.48	105.05	25.43
HOMECOMING COMMITTEE	89.35	2.25	---	91.60
INTERSCHOLASTIC COMMITTEE	936.19	6.60	69.33	873.46
SCHOOL OF RELIGION	1,120.20	3,723.34	4,086.98	756.66
ASSOCIATION OF WESTERN FORESTRY STUDENTS	24.22	---	---	24.22
SUMMER SESSION PLAYS	---	132.10	116.21	15.89
UNIVERSITY NURSERY SCHOOL	606.28	5,240.04	4,360.14	1,486.18
* A.S.T.R.P. ACTIVITY	---	514.93	514.93	---

TOTAL AUXILIARY ORGANIZATIONS	(4,776.68)	(14,788.59)	(11,443.20)	(8,122.07)
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TOTAL STUDENT AND AUXILIARY ORG'S.	12,742.05	54,425.16	41,268.17	25,899.05
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MONTANA STUDENT UNION OPER. FUND	10,501.30	12,070.92	19,489.36	3,082.86
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SOCIAL FRATERNITIES	2,653.77	28,391.62	29,513.72	1,531.67
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TOTAL	25,897.13	94,887.70	90,271.25	30,513.58
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AGENCY FUNDSSTUDENT AND AUXILIARY ORGANIZATIONSINVESTMENTS

TYPE OF INVESTMENT AND RECORD OF EARNINGS

	INVESTMENTS 7/1/44	ADDITIONS & REDEMPTIONS DURING YEAR	INVESTMENTS 6/30/45	INTEREST EARNED	INTEREST ACCRUED 6/30/45
<u>SAVINGS ACCOUNT DEPOSITS</u>					
ART MUSEUM PICTURE FUND	\$ 103.90	\$.42	\$ 104.32	\$.42	\$ -- --
ASSOCIATED STUDENTS RESERVE FUND	2,771.90	11.68	2,783.58	11.68	-- --
CLASS OF 1929 (GATEWAY ARCH)	87.74	.36	88.10	.36	-- --
FORESTRY CLUB	105.49	.44	105.93	.44	-- --
INTERSCHOLASTIC	1,043.12	10.00	1,053.12	10.00	-- --
SPECIAL ENTERTAINMENT RESERVE	1,303.10	5.48	1,308.58	5.48	-- --
PHI SIGMA	22.78	.08	22.86	.08	-- --
PUBLICATIONS RESERVE	363.62	1.54	365.16	1.54	-- --
	(5,801.65)	(30.00)	(5,831.65)	(30.00)	(-- --)
<u>FIRST MORTGAGE</u>					
ASSOCIATED STUDENT RESERVE FUND PRINCIPAL	12,025.77	-- --	12,025.77	589.74	360.77
<u>ESCROW AGREEMENT</u>					
ASSOCIATED STUDENT RESERVE FUND GOLF COURSE	15,244.46	-- --	15,244.46	-- --	-- --
HARKINS LOTS	3,017.32	-- --	3,017.32	-- --	-- --
<u>DEFENSE BONDS</u>					
FORESTRY CLUB	2,590.00	-- --	2,590.00	-- --	-- --
ASSOCIATED STUDENTS	1,480.00	-- --	1,480.00	-- --	-- --
INTERSCHOLASTIC COMMITTEE	2,220.00	-- --	2,220.00	-- --	-- --
SCABBARD & BLADE	37.00	-- --	37.00	-- --	-- --
FACULTY WOMEN'S CLUB	74.00	-- --	74.00	-- --	-- --
MORTAR BOARD	37.00	-- --	37.00	-- --	-- --
MUSIC SCHOOL FOUNDATION	296.00	-- --	296.00	-- --	-- --
PANHellenic COUNCIL	148.00	-- --	148.00	-- --	-- --
ASSOCIATED WOMEN STUDENTS	148.00	-- --	148.00	-- --	-- --
STUDENTS' FOOTBALL SCOREBOARD FUND	111.00	-- --	111.00	-- --	-- --
	(7,141.00)	(-- --)	(7,141.00)	(-- --)	(-- --)
<u>ACCOUNTS RECEIVABLE</u>					
ASSOCIATED STUDENTS RESERVE FUND GOLF COURSE & BASEBALL PARK	808.32	-- --	808.32	-- --	-- --
TOTALS	\$44,038.52	\$30.00	\$44,068.52	\$619.74	\$360.77

INVESTMENTS

EXHIBIT J 2

PRINCIPAL OF RESERVE FUNDS AS OF JUNE 30, 1945
ORGANIZATIONS AND TYPE OF INVESTMENT

	TOTAL	SAVINGS DEPOSITS	ACCOUNTS RECEIVABLE	FIRST MORTGAGE & ESCROW	DEFENSE BONDS
ART MUSEUM PICTURE FUND	\$ 104.32	\$ 104.32	\$ -- --	\$ -- --	\$ -- --
ASSOCIATED STUDENTS RESERVE FUND	35,359.45	2,783.58	808.32	30,287.55	1,480.00
CLASS OF 1929 (GATEWAY ARCH)	88.10	88.10	-- --	-- --	-- --
FORESTRY CLUB	2,695.93	105.93	-- --	-- --	2,590.00
INTERSCHOLASTIC	3,273.12	1,053.12	-- --	-- --	2,220.00
SPECIAL ENTERTAINMENT RESERVE	1,308.58	1,308.58	-- --	-- --	-- --
PHI SIGMA	22.86	22.86	-- --	-- --	-- --
PUBLICATIONS RESERVE	365.16	365.16	-- --	-- --	-- --
SCABBARD & BLADE	37.00	-- --	-- --	-- --	37.00
FACULTY WOMEN'S CLUB	74.00	-- --	-- --	-- --	74.00
MORTAR BOARD	37.00	-- --	-- --	-- --	37.00
MUSIC SCHOOL FOUNDATION	296.00	-- --	-- --	-- --	296.00
PANHellenic COUNCIL	148.00	-- --	-- --	-- --	148.00
ASSOCIATED WOMEN STUDENTS	148.00	-- --	-- --	-- --	148.00
STUDENTS' FOOTBALL SCOREBOARD FUND	111.00	-- --	-- --	-- --	111.00
TOTALS	\$ 44,068.52	\$ 5,831.65	\$ 808.32	\$ 30,287.55	\$ 7,141.00

SPECIAL REPORTARMY AIR FORCE C.T.D. 317
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
MARCH 1, 1943 THROUGH JUNE 30, 1945

	1942-43	1943-44(NET)	1944-45	TOTAL
<u>RECEIPTS</u>				
ACTIVATING	\$17,897.85	\$16,580.09	\$ 8,362.68	\$42,840.62
USE OF FACILITIES	13,465.47	35,994.28	9,052.20	58,511.95
INSTRUCTION	55,294.26	172,588.31	49,896.47	277,779.04
MEDICAL SERVICE	4,156.05	9,948.41	-573.80	13,530.66
SUBSISTENCE	95,113.90	256,794.16	66,657.37	418,565.43
MAINTENANCE	26,108.10	71,016.28	36,705.13	133,829.51
SPECIAL TELEPHONE CONTRACT	186.20	347.28	17.55	551.03
GRAND TOTAL	(212,221.83)	(563,268.81)	(170,117.60)	(945,608.24)
LESS TRANSFERS TO SPECIAL (LOCAL) FUNDS				
RESIDENCE HALLS	151,558.09	289,555.31	89,493.38	530,606.78
HEALTH SERVICE	5,668.76	9,971.41	-1,091.72	14,548.45
STUDENT UNION	2,125.01	4,958.33	-774.97	6,308.37
TOTAL TRANSFERS	(159,351.86)	(304,485.05)	(87,626.69)	(551,463.60)
NET TOTAL AVAILABLE FOR GENERAL BUDGET	\$52,869.97	\$258,783.76	\$82,490.91	\$394,144.64
<u>DISBURSEMENTS</u>				
ARMY AIR FORCE EXPENDITURES				
ADMINISTRATION AND GENERAL				
SALARIES AND WAGES	\$ 1,062.50	\$ 4,470.00	\$ 1,183.34	\$ 6,715.84
SUPPLIES AND EXPENSE	53.69	69.52	-- --	123.21
TOTAL ADMINISTRATION AND GENERAL	(1,116.19)	(4,539.52)	(1,183.34)	(6,839.05)
INSTRUCTIONAL				
SALARIES AND WAGES	27,055.78	200,401.76	2.00	227,459.54
SUPPLIES AND EXPENSE	4,450.65	7,040.85	-- --	11,491.50
CAPITAL	-- --	131.00	-- --	131.00
REPAIRS AND REPLACEMENTS	-- --	1,743.26	-- --	1,743.26
TOTAL EDUCATION	(31,506.43)	(209,316.87)	(2.00)	(240,825.30)
PHYSICAL PLANT				
SALARIES AND WAGES	799.75	28,157.94	28.00	28,985.69
SUPPLIES AND EXPENSE	36.41	164.69	-- --	201.10
CAPITAL	-- --	141.80	-- --	141.80
REPAIRS AND REPLACEMENTS	6.05	3,458.48	-- --	3,464.53
TOTAL PHYSICAL PLANT	(842.21)	(31,922.91)	(28.00)	(32,793.12)
ACTIVATION				
INSTRUCTIONAL	13,593.98	8,529.77	-- --	22,123.75
PHYSICAL PLANT	1,441.28	642.17	-- --	2,083.45
TOTAL ACTIVATION	(15,035.26)	(9,171.94)	(-- --)	(24,207.20)
TOTAL ARMY AIR FORCE EXPENDITURES	48,500.09	254,951.24	1,213.34	304,664.67
GENERAL UNIVERSITY EXPENDITURES (IN LIEU OF INDIRECT COSTS)	880.10	-- --*	51,303.84	52,183.94
GRAND TOTAL	\$49,380.19	\$254,951.24	\$52,517.18	\$356,848.61
CASH BALANCE JUNE 30, 1945				\$ 37,296.03

*1 ITEMS ABOVE INCLUDE \$4,369.86 PAID FOR COSTS NOT DIRECTLY RELATED TO THE
ARMY AIR FORCE WHICH OFFSET ARMY AIR FORCE COSTS PAID FROM GENERAL BUDGET
FUNDS.

SPECIAL REPORT
ARMY SPECIALIZED TRAINING RESERVE PROGRAM
STATEMENT OF RECEIPTS AND DISBURSEMENTS
(NOTE: DISBURSEMENTS AS ANALYZED HEREIN ARE INCLUDED UNDER
GENERAL BUDGET EXPENDITURES - SCHEDULE C2B-1,2,3)

RECEIPTS			FUND ALLOCATION		
CONTRACT ARTICLE	DESCRIPTION	TOTAL	RESIDENCE HALLS	HEALTH SERVICE	A.S.T.R.P. SPEC. FUND (ACCT. 104-46)
#2	USE OF FACILITIES (QUARTERING)	\$3,285.07	3,285.07	\$ ---	\$ ---
#3	INSTRUCTION	40,041.10	---	---	40,041.10
#3E	TEXTBOOKS	823.83	---	---	823.83
#4	MEDICAL	2,706.08	---	2,706.08	---
#5	SUBSISTENCE	39,568.15	39,568.15	---	---
#6	MAINT. & OPER. (QUARTERING)	8,530.47	8,530.47	---	---
		<u>\$94,954.70</u>	<u>\$51,383.69</u>	<u>\$2,706.08</u>	<u>\$40,864.93</u>

DISBURSEMENTS

DIRECT EXPENSES					
SALARIES AND WAGES (INSTRUCTIONAL)		\$26,584.25		\$29,059.59	
SUPPLIES AND EXPENSE		<u>2,475.34</u>			
OTHER EXPENDITURES				7.65	
SALARIES AND WAGES (ADMINISTRATIVE)					
PURCHASE OF ARMY EQUIPMENT					
CAPITAL		1,060.75			
SUPPLIES AND EXPENSE		<u>33.30</u>		1,094.05	
REIMBURSING STATE APPROPRIATION FOR PAYMENT RECEIVED FROM FEDERAL GOVERNMENT FOR UN- ANALYZED EXPENDITURES.				<u>6,043.84</u>	<u>36,205.13</u>
BALANCE (RETAINED FOR BUILDING REHABILITATION, ETC.)					<u>\$4,659.80*</u>

*THIS BALANCE WAS MERGED WITH THE BALANCE OF \$251.21 CARRIED OVER FROM A
PREVIOUS A.S.T. CONTRACT MAKING A TOTAL CARRY-OVER BALANCE OF \$4,911.01

SCHEDULE L1

SALARIES AND WAGES

	REGULAR STAFF					SPECIAL STAFF			
	TOTAL	PROF. & ASSOC. PROF.	ASST. PROF.	INSTR.	ASSTS.	INSTR.	STUD. ASSTS.	CLERKS	LABOR
CHEMISTRY	\$4,720.30	\$3,826.61	\$ ---	\$ ---	\$ 341.00	\$ 145.16	\$ 369.50	\$ 38.03	\$ ---
ENGLISH	2,122.08	560.57	275.00	849.46	---	416.13	7.00	13.92	---
GEOGRAPHY (GEOLOGY)	2,143.67	1,552.70	507.96	---	---	---	61.50	21.51	---
HISTORY	2,145.16	1,201.94	240.00	---	\$35.00	532.87	12.50	22.85	---
MATHEMATICS	4,337.36	720.50	1,640.74	250.00	---	1,451.85	146.37	127.90	---
PHYSICAL EDUCATION	3,297.68	1,155.16	265.00	836.82	---	420.68	112.00	1.31	506.71
PHYSICS	5,573.53	3,995.03	995.26	---	125.00	399.19	30.00	29.05	---
SUPERVISION	2,244.47	1,164.62	---	---	---	---	152.78	927.07	---
	<u>\$26,584.25</u>	<u>\$14,177.13</u>	<u>\$3,923.96</u>	<u>\$1,936.28</u>	<u>\$601.00</u>	<u>\$3,365.88</u>	<u>\$891.65</u>	<u>\$1,181.64</u>	<u>\$506.71</u>

SCHEDULE L2

SUPPLIES AND EXPENSE

	TOTAL	STA. REC. BOOKS & BLANKS	SUNDRY OFFICE S & E	LABORATORY		OTHER SUPPLIES & EXPENSE
				TEXT BOOKS	SUPPLIES GENERAL	
CHEMISTRY	\$1,021.13	\$ ---	\$ ---	\$ 435.32	\$585.81	\$ ---
ENGLISH	15.24	---	1.60	---	13.64	---
GEOGRAPHY (GEOLOGY)	19.09	---	---	---	19.09	---
HISTORY	354.29	---	---	342.49	11.80	---
MATHEMATICS	472.39	---	2.75	452.23	17.41	---
PHYSICAL EDUCATION	22.48	.58	1.43	---	20.47	---
PHYSICS	313.21	1.24	.20	295.36	16.41	---
SUPERVISION	257.51	9.42	22.32	---	---	225.77
	<u>\$2,475.34</u>	<u>\$11.24</u>	<u>\$28.30</u>	<u>\$1,525.40</u>	<u>\$684.63</u>	<u>\$225.77</u>

RECONCILIATION WITH STATE AUDITOR

(1) RECONCILING FUND DISBURSEMENTS WITH GENERAL BUDGET EXPENDITURES

UNRESTRICTED RESOURCES		
STATE GENERAL FUND		\$106,464.57
INTEREST AND INCOME FUND		15,795.63
APPROPRIATION		
SALARIES AND EXPENSE		376,070.54
SPECIAL FOR REPAIRS AND REPLACEMENTS		10,239.53
DEFICIENCY		<u>32.24</u>
		(508,502.51)
FEDERAL CONTRACTS		
CIVIL AERONAUTICS ADMINISTRATION FUND	\$ 204.42	
ARMY AIR FORCE, C.T.D. FUND	52,617.18	
ARMY SPECIALIZED TRAINING RESERVE PROGRAM	<u>36,205.13</u>	<u>89,026.73</u>
GROSS		597,629.24
LESS:		
STORES IN EXCESS OF DEPARTMENTAL ISSUES		<u>920.65</u>
NET GENERAL BUDGET UNRESTRICTED EXPENDITURES		\$598,549.89
(EXHIBIT C, PAGE 14)		
RESTRICTED FUNDS		
W. W. DIXON LAW ENDOWMENT	3,970.23	
J.H.T. RYMAN ECONOMICS & SOCIOLOGY LIBRARY BOOKS	<u>36.66</u>	<u>4,006.89</u>
TOTAL GENERAL BUDGET EXPENDITURES (SCHEDULE C2, PAGE 14)		<u>\$602,556.78</u>

(2) RECONCILING REPORT OF GENERAL BUDGET EXPENDITURES WITH COST RECORDS (SEE SCHEDULE C2, PAGE 14)

<u>ADMINISTRATION</u>		
OPERATION (ACCOUNT #11)	\$ 81,688.80	
LESS		
PAYMENT FROM OTHER THAN GENERAL BUDGET FUNDS INTEREST: SERIES I BONDS	<u>9,056.25</u>	72,632.55
CAPITAL (ACCOUNT #12)		3.75
REPAIRS AND REPLACEMENTS (ACCOUNT #13)		1.60
NET GENERAL BUDGET		(72,637.90)
<u>EDUCATIONAL</u>		
OPERATION (ACCOUNT #21)	406,938.10	
LESS		
NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 26)	<u>16,928.14</u>	390,009.96
CAPITAL (ACCOUNT #22)	20,438.14	
LESS		
NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 26)	<u>2,209.51</u>	18,228.63
REPAIRS AND REPLACEMENTS (ACCOUNT #23)	1,257.20	
LESS		
NON-BUDGETED ACCOUNTS (SEE SCHEDULE C2E, PAGE 26)	<u>98.21</u>	1,158.99
NET GENERAL BUDGET		(409,397.58)
<u>PHYSICAL PLANT</u>		
OPERATION (ACCOUNT #31)		92,307.81
CAPITAL (ACCOUNT #32)		2,465.17
REPAIRS AND REPLACEMENTS (ACCOUNT #33)		25,748.32
NET GENERAL BUDGET		<u>(120,521.30)</u>
TOTAL NET GENERAL BUDGET (SCHEDULE C 2, PAGE 14)		<u>\$602,556.78</u>

(3) RECONCILING BALANCE SHEET TOTAL WITH GENERAL LEDGER SURPLUS

SURPLUS (ACCOUNT #8)		\$3,708,825.73
ADD		
TRUST FUNDS, LIABILITIES, ETC.	2,960.49	
HEALTH SERVICE	13,053.08	
STUDENT LOAN FUND	78,624.78	
AGENCY FUNDS	<u>555,000.00</u>	
BONDS PAYABLE	649,638.35	
LESS		
INSTITUTIONAL COLLECTIONS TRANSFERRABLE TO STATE GENERAL FUND	13,937.82	
OVERDRAFT IN REVOLVING FUND	<u>2,435.92</u>	<u>11,501.90</u>
BALANCE SHEET TOTAL (PAGE 8)		<u>638,136.45</u>
		<u>\$4,346,962.18</u>

SCHOLARSHIP FEE EXEMPTIONS

	<u>AUTUMN QUARTER</u>		<u>WINTER QUARTER</u>		<u>SPRING QUARTER</u>		<u>TOTAL</u>	
	<u>No.</u>	<u>AMOUNT</u>	<u>No.</u>	<u>AMOUNT</u>	<u>No.</u>	<u>AMOUNT</u>	<u>No.</u>	<u>AMOUNT</u>
<u>ENTRANCE FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	56	\$280.00	3	\$ 15.00	2	\$ 10.00	61	\$305.00
	—	—	—	—	—	—	—	—
	56	280.00	3	15.00	2	10.00	61	305.00
<u>REGISTRATION FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	58	290.00	51	255.00	47	235.00	156	780.00
STATE UNIVERSITY SCHOLARSHIPS	18	90.00	18	90.00	17	85.00	53	265.00
	—	—	—	—	—	—	—	—
	76	380.00	69	345.00	64	320.00	209	1,045.00
<u>INCIDENTAL FEE</u>								
HIGH SCHOOL HONOR SCHOLARSHIPS	58	580.00	51	510.00	47	470.00	156	1,560.00
STATE UNIVERSITY SCHOLARSHIPS	18	180.00	18	180.00	17	170.00	53	530.00
	—	—	—	—	—	—	—	—
	76	760.00	69	690.00	64	640.00	209	2,090.00
	<hr/>		<hr/>		<hr/>		<hr/>	
	\$1,420.00		\$1,050.00		\$970.00		\$3,440.00	

RECAPITULATION BY SCHOLARSHIPS: HIGH SCHOOL HONOR, \$2,645.00; STATE UNIVERSITY, \$795.00; TOTAL \$3,440.00

NUMBER OF SCHOLARSHIPS AND AMOUNT OF EXEMPTIONS BY YEARS:

1939-40	125	\$5,833.34	1942-43	78	\$3,543.34
1940-41	109	5,215.00	1943-44	88	3,980.00
1941-42	98	4,493.34	1944-45	76	3,440.00